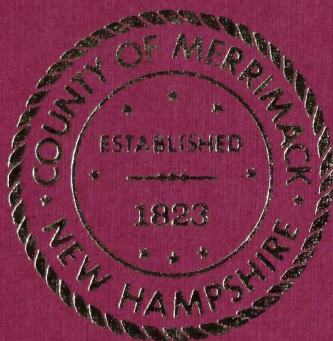


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Merrimack County

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1997 Merrimack County Annual Report

MERRIMACK COUNTY BOARD OF COMMISSIONERS

-Pictured left to right-

Larry J. Boucher, Clerk, Hooksett
Stuart D. Trachy, Chairman, Franklin
Kenneth L. McDonnell, Vice Chairman,
Concord



January 1, 1997 - December 31, 1997

1997 Merrimack County Annual Report

DEDICATION

We are proud to dedicate this 1997 Merrimack County Annual Report to Carl D. Russell.

Carl was a former Chief of Police from Boscawen, and served as a Deputy in the Merrimack County Sheriff's Department from 1984 until his retirement in 1996. He died suddenly in Canterbury as a result of a tragic accident on July 25, 1997.

Carl contributed much, as a dedicated 12 year employee, and he was also active in his community. We join our law enforcement friends, as well as the greater Merrimack County Community, in mourning the loss of such a dedicated public servant.

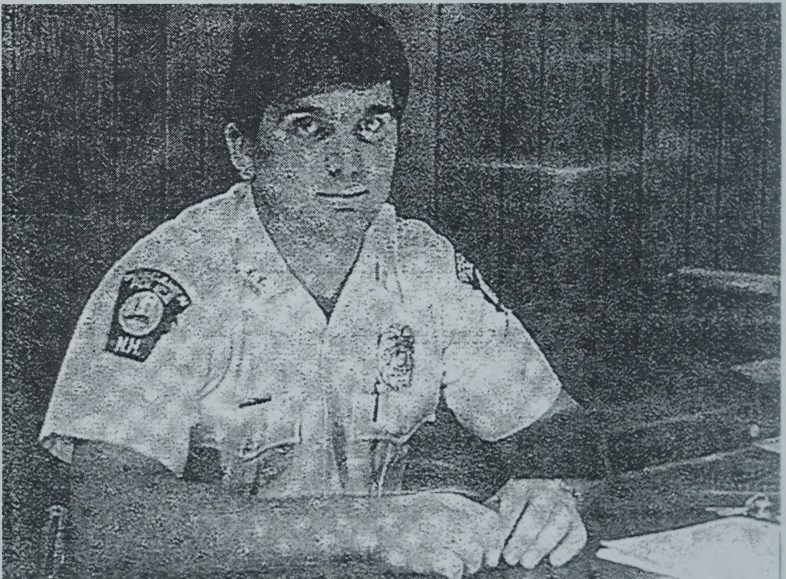
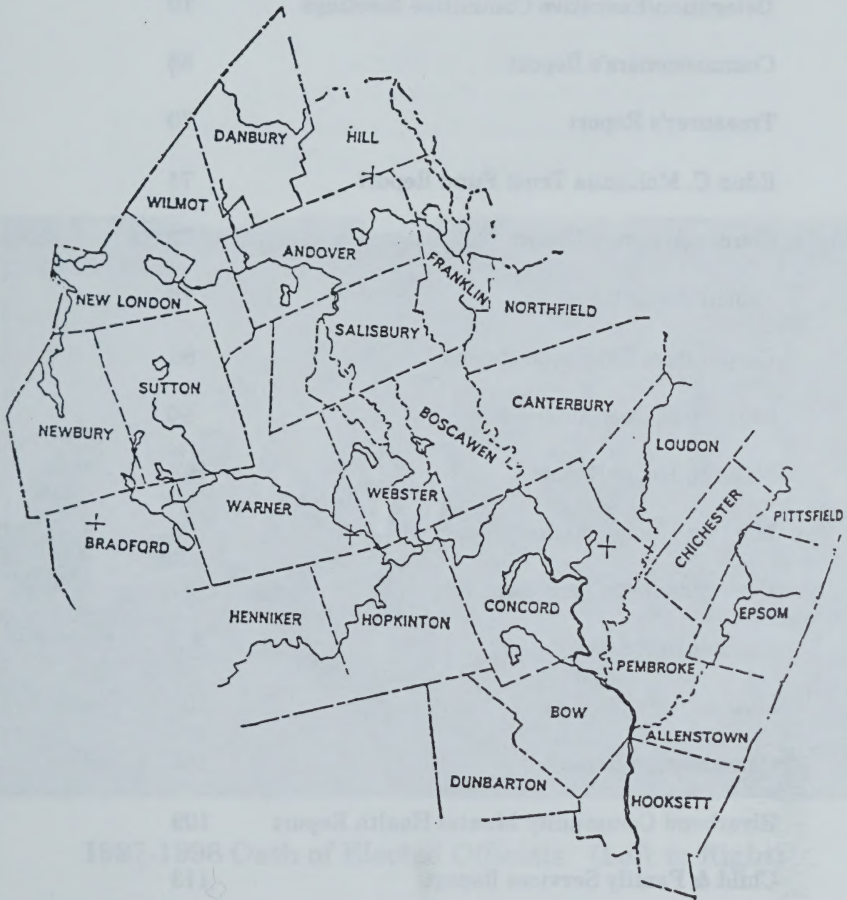


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1997-1998 Oath of Elected Officials: (Left to Right)

Honorable Judge George L. Manias, County Attorney Michael Th. Johnson, Sheriff Chester L. Jordan, Treasurer Charles T. Carroll, Register of Deeds Kathi L. Guay, Deputy Register of Deeds Judith M. Hamilton, Register of Probate Patricia A. Fraser, Deputy Register of Probate Marguerite M. Andrew, Commissioner Stuart D. Trachy, Commissioner Larry J. Boucher and Commissioner Kenneth L. McDonnell.

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MERRIMACK COUNTY OFFICERS

* Elected Positions

COMMISSIONERS

- *Stuart D. Trachy, Chairman, Franklin
- *Kenneth L. McDonnell, Vice Chairman, Concord
- *Larry J. Boucher, Clerk, Hooksett

TREASURER

- *Charles T. Carroll, Concord

COUNTY ATTORNEY

- *Michael Th. Johnson, Canterbury

REGISTER OF DEEDS

- *Kathi L. Guay, Concord

REGISTER OF PROBATE

- *Patricia A. Fraser, Pittsfield

SHERIFF

- *Chester L. Jordan, Contoocook

COUNTY ADMINISTRATOR

Carol A. Bickert

HUMAN SERVICES DIRECTOR

Thomas W. Wentworth

JUDGE OF PROBATE

Honorable Richard A. Hampe

CHIEF MEDICAL EXAMINER

Thomas A. Andrew, M.D.

CLERK OF SUPERIOR COURT

William S. McGraw

1997 Merrimack County Annual Report

MERRIMACK COUNTY DELEGATION MEMBERS OF THE NEW HAMPSHIRE HOUSE OF REPRESENTATIVES

District No. 1 Andover, Danbury, Hill,

Salisbury, Wilmot

William Leber (r)

Earl W. Chandler (r)

District No. 2 Newbury, New London, Sutton,

Warner

Peter Crowell (r)

Alf Jacobson (r)

Avis Nichols (r)

District No. 3 Bradford, Henniker

Barbara C. French (d)

Bernard Lamach (r)

District No. 4 Boscawen

Kenneth Marshall (r)

District No. 5 Bow

Michael Whalley (r)

District No. 6 Hopkinton

Derek Owen (d/r)

District No. 7 Boscawen, Bow, Dunbarton,

Hopkinton, Webster

Eric Anderson (r)

Pat Krueger (r)

Stephen DeStefano (d)

District No. 8 Northfield

Gerard St. Cyr (d)

District No. 9 Canterbury, Loudon, Northfield,
Pittsfield

Roy Maxfield (r)

Stephen Adams (r)

Robert Lockwood (r)

David Larrabee (r)

District No. 10 Chichester, Epsom

Charles B. Yeaton (r)

Mary Ellen Brown (r)

District No. 11 Hooksett

David Hess (r)

Ray F. Langer (r)

Terry Pfaff (r)

District No. 12 Allenstown, Pembroke

Gabriel Daneault (d)

Frank Davis (r)

Thomas Colburn (r)

Gerard Lavoie (r)

District No. 13 Franklin

James Whittemore (r)

Martin Feuerstein (r)

Olive Morrill (r)

District No. 14 Concord - Ward 1

Carol Burney (d/r)

District No. 15 Concord - Ward 2

Jean Wallin (d/r)

District No. 16 Concord - Ward 3
Mary Stuart Gile (d)

District No. 17 Concord - Ward 4
Gloria Seldin (d)

District No. 18 Concord - Ward 5
Elizabeth Hager (r)

District No. 19 Concord - Ward 6
Carol Moore (d)

District No. 20 Concord - Ward 7
Toni Crosby (d)

District No. 21 Concord - Ward 8
Marilyn Fraser (d)

District No. 22 Concord - Ward 9
Katherine Rogers (d)

District No. 23 Concord - Ward 10
Tara Reardon (d)

District No. 24 Concord - Ward A-H
Elizabeth Hoadley (r)
Miriam Dunn (d)
Mary Jane Wallner (d)

1997 Merrimack County Annual Report

MERRIMACK COUNTY EXECUTIVE COMMITTEE MEETING JANUARY 17, 1997

Chairman Robert A. Lockwood called the meeting of the Executive Committee to order at 10:05 a.m.

Representatives Adams, Brown, Daneault, DeStefano, Fraser, Hess, Lockwood, Rogers, Wallin, Whalley, and Whittemore were present.

In Representative Elizabeth Hagar's absence, Representative Lockwood appointed Representative Rogers as Acting Clerk.

Chairman Lockwood said the main business is to set up the schedules for Subcommittee meetings and subsequent Executive meetings. Deadline is March 31 - be thinking about that. Rep. Lockwood asked Commissioner Trachy to brief the group on the Civic Center. Chairman Lockwood said he heard the word "county" for the first time on the radio the other day in regards to the Civic Center.

Commissioner Trachy said that Merrimack County had been approached about getting involved with the Civic Center. Merrimack County is eligible for \$500,000 worth of Community Development Block Grants every year. It can be applied for but may not be approved. In the past they have tried to find projects within the county and have applied for the grant. Many have not qualified. City and towns also have money available. If they use up their money they can come to Merrimack County and ask for help. They can use the county's allocation that may go unused. A "Gentleman's Agreement" was given a

few years ago to the Civic Center Commission that we would allocate two years of \$500,000, equaling one million, to be used toward the Civic Center. The county has been approached again to apply for the grant. During the Board of Commissioner's meeting on 1/16/97, the subject of a loan for the Civic Center came up. It was agreed that the county will not be liable for any loan. If there is a possibility of a loan, then the delegation would get involved. The city of Concord says they will be liable for the loan. If we can be 100% guaranteed not to be liable - then the commissioners may agree to it.

Representative Lockwood asked if the Civic Center would qualify for a grant.

Commissioner Trachy said most people think it will probably because much of the work has been done. Some people question about qualifying for a grant. Grant or loan - that is the question. Years ago, the delegation wasn't in favor of it.

Representative Wallin asked if it is only a grant, will the commissioners go ahead with supporting it.

Commissioner Trachy they probably would. He said that the city of Concord approached the county about the Civic Center. The question of liability just came up - that is why they asked the legal council to take a look.

Representative Whalley asked if we always have this grant money.

Commissioner Trachy said that the projects must create low-to-moderate paying jobs in order to qualify.

The question was asked if the money could be piggy-backed - can it go on for years?

Commissioner Trachy said that only one million would be available.

Representative Lockwood asked the other commissioners would like to speak.

Commissioner McDonnell said the grant money is like "funny money". He said that the county couldn't get money for the Alzheimer addition to the nursing home (it didn't meet the guideline set up by the feds). He is against the loan but feels okay about the grant. The commissioners are aware of the pitfalls and will proceed cautiously.

Commissioner Boucher said we may be liable and he is against the project as a whole.

Commissioner Trachy said that someone will be liable if it doesn't go well. If the grant money isn't used for what it is intended - it will have to be paid back. City wants to be in an "agreement". RSA 52 or 53A which deals with intermunicipal agreements - county will be absolved of liability.

Representative DeStefano said that because of the possibility of jobs we should go for it. He was not aware of county involvement before this.

Representative Lockwood said this is an administrative function only.

Representative Hess - There are professional grant writers so that they qualify.

Representative Hess: March 3rd meetings. Historically the county budget meetings are held in

Concord. In order to educate the rest of the county - suggested to have a series of hearings in other towns/cities. This should disengage the "Concord Gang" mentality. Is there an interest? Perhaps Franklin and Warner.

Representative Rogers - Monday evenings present a conflict with city council meetings.

Much discussion about dates for Subcommittee meetings.

Representative Adams:

Monday, January 27, 9-11 (County Attorney)

Monday, February 3, 9-11 (Sheriff/Dispatch)

Representative Brown:

Friday, February 7, 9-11 (Friends Program/Grants)

Friday, February 14, 9-11 (To finish up)

Nursing Home - January 27 - start at 10 a.m. and hopefully finish up.

Last subcommittee on February 14th.

Executive Committee on February 21.

Tuesday, March 4 - 1st Public Meeting. Final vote, tentatively March 18.

Representative Hess stated that he will abstain and will not be involved in any way from participating on the County Attorney's budget due to conflict of interest.

Carol Bickert - February 10 - also include 4th quarter report.

Carol Bickert will work out the schedules.

Chairman Lockwood adjourned the meeting at 11:15 a.m.

Respectfully submitted,
Katherine D. Rogers, Acting Clerk

1997 Merrimack County Annual Report

MERRIMACK COUNTY EXECUTIVE COMMITTEE MEETING FEBRUARY 10, 1997

Chairman Representative Lockwood called the meeting to order at 10:00 a.m.

In attendance: Representatives Adams, Anderson, Brown, Daneault, DeStefano, Feuerstein, Fraser, Hager, Hess, Lockwood, Rogers, Wallin, Whalley, and Whittemore.

The first item on the agenda was the Merrimack County Commissioner's briefing on the Civic Center Community Development Block Grant. Commissioner Trachy spoke about the legal issues on the Civic Center issue and stated that documents need to be reviewed before a liability issue is decided.

Representative Wallin asked who would be speaking today. Would there be both proponents and opponents of the project?

Representative Lockwood stated that he did not want to discuss the Civic Center today in great detail. In the past the Commissioners have decided on grant issues without coming to the delegation.

Rodney Tenney appeared before the committee as a member of the Civic Center Commission. He stated that he is concerned about the economic aspects of this project because he would like to see a strong tax base. He stated that the liability question is not an issue. He spoke about what the Civic Center will offer, such as the Marriott chain hotel coming in and

other nearby properties being developed. A question was asked about whether the CDBG application would be for a grant or loan. Mr. Tenney answered that is still a question.

Kenneth G. Lurvey, Economic Developer Director for the city of Concord, appeared before the committee. He stated that the question of a loan or a grant was irrelevant. He said that a grant from the Office of State Planning to the city of Concord would be made if the application was successful. Then the city of Concord would make a sub-grant to a sub-recipient. If it were a loan it would be to someone who is capable of administering that loan such as Capital Region Development Corporation. They make 504 loans and they make revolving loans and such. The loan would be made to the Civic Center Commission with the Conference and Trade Center as the collateral to guarantee that loan. A grant doesn't have to be paid back but a loan is paid back to the person who makes the loan. It doesn't have to be paid back to the Office of State Planning. The question of the liability of the county would be addressed in the inter-governmental agreement. The agreement would define all the responsibilities of the city. The city takes all responsibility for administering the grant processes.

The committee then asked questions and discussion followed.

Representative Hess addressed a question to County Attorney Michael Johnson: "You recommended that the commissioners should consult the delegation. What does "should" mean?"

Mr. Johnson replied that the County Commissioners do not have in place a Community Development Planning function that would inform them of the

various projects that are being considered by the 27 towns and cities of the county on a short or long term basis. They cannot evaluate the short and long term needs of the county.

The discussion on the CDBG grant for a civic and trade center concluded at 10:37 a.m.

Representative Lockwood stated the procedure for the budget would be for the subcommittee chair to make a presentation of the results of the subcommittee deliberations on their section of the budget. A motion of a final number of each section of their budget and discussion will ensue. A quick vote will follow.

Court Maintenance (page 20): Representative Whalley said they were recommending no change; it is fine, a very responsible budget.

Representative Whalley moved to adopt the budget of \$238,533. The motion was seconded by Rep. Fraser and passed unanimously with nine members present and voting.

Deeds (page 13): Representative Whalley presented the budget and moved to accept \$535,107 as proposed. Representative Fraser seconded the motion and it passed unanimously with ten members present and voting.

Delegation (page 4): Representative Whalley presented the budget and moved its approval. Representative Fraser seconded the motion and it passed unanimously.

Administration: Representative Whalley presented the budget and moved its approval. The motion was seconded by Representative Fraser. There was

discussion about the Personnel increase of \$163,868 to \$176,005. Carol Bickert explained the 3% increase. There has also been a reclassification of the position of "Information Systems Coordinator". This person works county-wide on computer problems.

Discussion followed about pay increases and about overtime pay.

Commissioner Trachy gave a history of the mural for which funding was requested in "Outside Services". The County Delegation entered an agreement with local artist Mel Bolden to paint a mural. In 1989 the mural was almost complete. He never completed it. Much money has already been spent but more money is needed to finish. The County now has legal rights to it and it is estimated that \$5,000 is needed to finish it. The subcommittee is not recommending any expenditure for the mural.

The subcommittee also recommends a reduction in Legal fees and Conference/Education.

The vote on this section was unanimous with 11 members present and voting.

Treasurer: Representative Whalley moved a budget of \$478,830 be accepted and explained the budget. Representative Rogers seconded the motion which passed unanimously with 11 members present and voting.

Miscellaneous (page 33 - bottom): Representative Whalley stated that the 3% increase voted before is contained in this \$60,000 line. He moved its approval and the motion was seconded by Representative DeStefano.

Discussion followed. Commissioner Trachy said that each year the Commissioners put in a figure that they use for salary increases. There was a 3% increase last year.

The motion passed unanimously.

County Attorney/Sheriff/Medical Referee: Item #5 Representative Hess requested that the Medical Referee be discussed first because he will be excused when it comes to the County Attorney.

Medical Referee(page 11): Representative Adams presented this part of the budget and moved approval of the \$35,000. The motion was seconded by Representative Wallin and passed unanimously.

Sheriff: Representative Adams explained this budget. He moved its approval and the motion was seconded by Representative Hager.

Representative Adams passed out revised pages 15 and 16.

Personnel: The subcommittee felt the one new position wasn't necessary.

Vehicle replacement: The subcommittee felt leasing was not the way to go and that a replacement plan would be better. A van should be purchased rather than a regular 4-door sedan to transport people from the jail to the courthouse.

The maintenance plan should be adjusted.

A discussion ensued about the proposed position of Deputy Sheriff One at \$20,122. Sheriff Jordan indicated this position was the second part of a long-range program on Sexual Assault. Michael Johnson

said that last year the sheriff and he got together on a pilot program to provide criminal investigation capabilities to the towns primarily concerning domestic violence and child abuse cases. So far this program has been a huge success. This frees up town and city police from doing the investigations. Through grant money Polaroid cameras were given to every police department in the county. The entry level position proposed this year was to replace Neil Stone.

Representative Wallin stated that the subcommittee felt that with the addition of a van that can hold up to approximately 12 prisoners as opposed to a car that can hold 4 a sheriff would be freed up.

Sheriff Jordan said that the old program was to buy two vehicles a year; this worked well. Right now 50% of his vehicles have over 100,000 miles. A van may be a good idea. He will be getting one vehicle and one van. It takes 6-7 years to put 100,000 miles on a vehicle.

A long discussion took place about the lease vs. buying new.

The motion on this section passed with nine members voting yes and one voting no.

Dispatch (page 18): Approval of \$243,904 was moved by Representative Adams, seconded by Representative Daneault and passed unanimously.

County Attorney (page 11 with the date of 2/9/97): (Representative Hess was excused)

Representative Adams explained the subcommittee's position and moved approval of the budget of

\$1,114,838. The motion was seconded by Representative Wallin.

Commissioner Trachy said that the Commissioner's recommendation was based on factoring out the two new grants from the County Attorney's grant: Visitation and Bridge. He felt that it was a good effort to utilize grant money.

There was a discussion about the grants.

The motion passed unanimously.

The next agenda item was the 4th Quarter Report:

Commissioner Trachy indicated that the County is in good shape.

Representative Whittemore moved approval of the report and the motion was seconded by Rep. Hager and passed unanimously.

Request	Transfer	Appropriations:
Commissioner Trachy requested to transfer \$286,945 from Human Services to Corrections (\$54,000) and Diversion Program (\$34,000) and Nursing Home (\$198,000). He said that Department heads were in attendance if there were any questions. None were asked.		

Moved by Representative Hager, seconded by Representative Wallin to approve the transfer and the vote was unanimous.

Other Business: Treasurer Charles Carroll regarding county credit cards for the Sheriff's Office. Nine card are now used. Citizens Bank asks that the application for credit cards by the county must be made by the county's treasurer and the

commissioners. There will be a \$1,500 limit per card and a charge of \$35 per card to get the cards issued. In 1990, auditors recommended this for accounting purposes. Much discussion took place on the reason for the credit cards.

The cards will be used in emergency situations. The cards will stay in the Sheriff's Office until they are needed. Can the \$35 per card be waived?

The Clerk read the Resolution and Representative Hager moved and Representative Whittemore seconded that the Executive Committee authorizes the commissioners to sign with Citizens Bank to issue the credit cards for the Sheriff's Department. Discussion ensued on the resolution.

The motion passed unanimously.

Representative Lockwood announced that the Public hearings will be changed. The last meeting will be in Concord.

Commissioner Trachy asked for clarification of the chair's position as to the status of the commissioner's request about the CDBG grant for the Civic Center.

Representative Lockwood stated that he understands that the commissioners can proceed on their own and that they do not need a vote to proceed.

Commissioner Trachy said he had a specific opinion to consult the delegation.

Representative Lockwood said there was no need to come to the delegation unless a specific problem occurred.

Commissioner Trachy asked if there could be a motion to that effect?

Representative Wallin asked if he wanted a motion that he consulted the delegation?

Commissioner Trachy said he felt there should be something in the minutes.

Representative Hager said that if we vote on this we will be setting a precedent on all future grants.

County Attorney Michael Johnson said "The fact is, to clarify once again, the opinion that I gave the commissioners is that there is no authority that I can identify on the part of the delegation or it's executive committee to give a formalized advice or consent or veto over the actions of the commissioners in regards to the Community Development Block Grant.

However, the opportunity for the delegation to express it's position or opinion under the conditions I described earlier, is the intent of my definition of consultation.

That has been satisfied. If the executive committee wishes to do something else including passing it on to the delegation, which is obviously not your intent, then you are free to do so. But there is no obligation, in fact, no authority on the part of the delegation at this time to ratify or confirm or direct the commissioners in formal vote. That's my research thus far, and I think that is consistent with others. This, from my perspective, satisfies the obligation to consult. What you do with it is up to you."

Representative Lockwood adjourned the meeting at
12:25 p.m.

Respectfully submitted,
Elizabeth Hager, Clerk

1997 Merrimack County Annual Report

MERRIMACK COUNTY EXECUTIVE COMMITTEE MEETING FEBRUARY 21, 1997

Chairman Lockwood called the meeting to order at 9 a.m.

Representatives Adams, Brown, Daneault, Feuerstein, Fraser, Hager, Hess, Lockwood, Rogers, and Wallin were present.

Representative Hess excused himself from hearing the request to reconsider the County Attorney's budget.

Chairman Lockwood stated that there was a request to reconsider the County Attorney's Budget.

Representative Wallin asked who filed it.

Chairman Lockwood stated that the request was from Representative Brown and Representative Whittemore.

Representative Brown moved and Representative Adams seconded to reconsider the County Attorney's budget. Representative Brown said that after the last meeting, details of the County Attorney's budget came to her attention and she would like more discussion of that budget.

Discussion followed on the motion.

The motion was defeated by a 1-6 vote: Representative Brown for and Representative

Rogers, Wallin, Daneault, Fraser, Hager, Adams against. Lockwood did not vote.

Chairman Lockwood called for a discussion of the second item on the agenda: Budget review of the Human Services, Grant Agencies, and Cooperative Extension.

Grant Agencies:

Representative Brown presented the grant recommendations. All are level funded except for the Conservation District where \$1,000 was added. Representative Brown moved approval of \$313,191, Representative Hager seconded. The motion passed unanimously.

Human Services:

Representative Brown moved and Representative Fraser seconded to approve the Human Services budget as recommended by the commissioners.

Representative Brown explained the budget and answered questions. The motion passed unanimously.

Cooperative Extension:

Representative Brown moved and Rep. Fraser seconded to approve \$253,587 for the Cooperative Extension budget. The motion passed unanimously.

Representative Brown brought to the Executive Committee's attention her subcommittee's concern, seconded by Rep. Colburn, that the "grant agencies" should be seeking funding from other counties.

Chairman Lockwood said that the matter should be discussed at a later date.

Corrections:

Representative Rogers handed out an information sheet and reviewed the budget.

In the personnel line, there is a new position for a kitchen officer. This is an accountability issue and it is needed.

There was discussion about the need of this new position and the possibility of law suits.

Representative Rogers moved approval of the budget as recommended by the commissioners, \$2,961,690. Representative Wallin seconded the motion.

More discussion followed.

Carole Anderson reported that there is a pending class action suit and one civil rights suit. The kitchen officer would not only take care of the diets but this person would be responsible for kitchen security. It would be cost effective to have this person.

The motion passed unanimously.

Adult Diversion:

Representative Rogers moved and Representative Fraser seconded to approve the \$218,796 budget.

The committee unanimously recommends that the subcommittee look at all the diversion programs to pull together to save money. They would work with the Commissioners to do this.

There was discussion about the money saved using the diversion program. Representative Rogers offered a motion to consolidate the diversion programs.

Chairman Lockwood stated that he would not accept the motion until after the budget discussions were concluded.

After further discussion, the motion to approve the adult diversion budget passed unanimously.

A ten minute recess was called.

The committee was called back to order at 10:17 a.m.

Nursing Home:

Chairman Lockwood presented the Nursing Home budget and moved approval of \$14,037,811. Representative Rogers seconded the motion.

Chairman Lockwood explained that the revenue line of \$13,789,471 was unchanged by committee.

Discussion ensued and Carol Bickert helped answer questions. The motion passed unanimously.

Residential Properties:

Chairman Lockwood presented the Residential Properties budget.

Commissioner Trachy explained that the \$75,000 project cost is to move the Cooperative Extension out of the Nursing Home.

Chairman Lockwood moved approval of the \$82,000 budget and Representative Rogers seconded. The motion passed unanimously.

There will not be a meeting on Monday, February 24.

The meeting adjourned at 10:55 a.m.

Respectfully submitted,
Elizabeth Hager, Clerk

1997 Merrimack County Annual Report

MERRIMACK COUNTY EXECUTIVE COMMITTEE MEETING MARCH 13, 1997

Representatives Adams, Brown, Daneault, DeStefano, Fraser, Hager, Hess, Lockwood, Rogers, Wallin, Whalley, and Whittemore were present.

Chairman Lockwood called the meeting to order at 6:05 p.m.. The purpose of the meeting is to review and finalize recommendations on the proposed 1997 Merrimack County budget and to consider any other business. Chairman Lockwood mentioned the papers that will be used during the meeting. He called on Commissioner Trachy to give a review of the budget resolution and present the amendments.

Commissioner Trachy addressed the changes in the Executive Committee's budget. In November 1996, the budget was presented. It was high but he felt that during the budget process it would be adjusted.

He recommended the following changes:

Personnel policies - Changes were made in order to save money. Disability - An increase because sick time has been revamped. Doing away with accrual. Increase in Worker's Comp. Encumbrance - (\$20,000) Money that was appropriated in 1996 for the parking lot. Money held over from 1996 to

complete the final coat on the parking lot expansion. Buy back sick time - \$18,000 cost occurred by departments due to the new policy. Employees will no longer be allowed to accumulate their sick time. Social Security - \$300 - A minor oversight. Legal - Outside service account in the Commissioners' budget for outside counsel. Sometimes need the expertise of other lawyers. Surplus - Amount estimated in Nov. - \$584,000. We request increasing the amount to \$268,500. This would bring the amount to be raised in taxes to 2.9%.

Representative Hess moved approval of the amendments. Rep. Fraser seconded the motion.

Representative Hess asked a question about Court Maintenance.

Commissioner Trachy answered that it was for parking lot expansion of \$20,000. The work wasn't completed due to the cold weather.

Commissioner Trachy spoke about the new sick leave policy that started in January 1997.

Representative Wallin asked about why the surplus was increased.

Commissioner Trachy answered that it was from expenses budgeted but not spent and because of unanticipated revenues.

Richard Zack spoke about the surplus.

Chairman Lockwood called for a vote on the amendment to the budget resolution.

The motion was adopted unanimously by roll call vote.

Chairman Lockwood stated that at the delegation meeting he would present the resolution as amended to the full delegation for its consideration and vote.

Representative Wallin asked if it would be proper for amendments to be considered by the chair from members of the delegation.

There was discussion on the public hearing. The proper submission of amendments should be in writing.

Chairman Lockwood said that he would propose an amendment to the County Attorney's budget.

Chairman Lockwood adjourned the meeting at 6:40 p.m.

Respectfully submitted,
Elizabeth Hager, Clerk

1997 Merrimack County Annual Report

MERRIMACK COUNTY PUBLIC HEARING MARCH 13, 1997

Representative Hess opened the public hearing and outlined how the meeting would proceed.

1. Overview of the county budget by Commissioner Trachy.
2. Comments from elected officials.
3. Questions and comments from the audience.

Commissioner Trachy spoke about how the budget evolved.

Representative Hess spoke about the two documents:

The Merrimack County Budget Resolution for 12 months ended 12/31/97(dated 3/13/97) is the budget as the Executive Committee had reviewed it and tentatively approved it until tonight.

Merrimack County Commissioners' Proposed Amended Budget Resolution also dated 3/13/97, is an amendment to the budget which was proposed by the commissioners tonight and has been voted upon and approved unanimously by the Executive Committee. This amendment is being copied and will be distributed later in the meeting.

Michael Johnson, County Attorney, spoke about how the new programs address the rehabilitation of offenders. The Visitation program allows families to transfer children from one parent to another in a safe environment. Proactive new programs actually save money.

Kathi Guay, Registrar of Deeds, said that her office was level funded.

Chet Jordan, Sheriff, said the increase in his department's budget is due to Workers' Compensation and new cruisers.

Charles Carroll, Treasurer, spoke about the need to borrow money twice a year and the low interest rate paid.

Representative Hess opened the meeting to questions from the floor at 7:25 p.m.

J.D. Colcord, Chairman of the Board of Selectman of Warner, spoke first. He feels that the county has tried hard to keep the budget down but when the taxpayers (especially the elderly) come in to pay their taxes they get very upset when there is an increase in their taxes.

Representative Feuerstein asked how long the County Attorney's grants last.

Michael Johnson, County Attorney, said that grants applied for have a four-year life. After the grant ends, the program can be accepted or rejected depending on whether or not it has been effective.

Representative Lamach, of Bradford wanted to know the actual increase in taxes. Is it a 3.7% increase? Commissioner Trachy said there is a complicated formula that is difficult to explain.

Representative Lockwood tried to explain equalized evaluation.

Representative Nichols questioned the “wash” of \$20,000 to finish the parking lot.

Scott Hilliard, Northfield Chief of Police, spoke in strong support of the County Attorney’s budget. He sees an increase in juvenile crime/domestic violence in his town.

James Oliver, Hooksett Chief of Police, spoke in support of Adult Diversion. He also sees an increase in juvenile/domestic violence in his town.

Jim Moyer, Criminal Defense Attorney, spoke in support of Adult Diversion and the County Attorney’s budget. Merrimack County is very progressive. The state is trying to catch up with the county’s incentive programs.

Roger Amadon, Epsom Chief of Police, spoke in support of the County Attorney ‘s budget and the programs they offer.

Representative Jacobson asked about the difference in 1996 to the 1997 budget.

Commissioner Trachy answered that there was a 5.6% difference.

Jim McGonigle, Allenstown Chief of Police, spoke in support of the County Attorney’s and Sheriff’s budgets and their programs - especially the Visitation program,

Representative Feuerstein asked Tom Matzke to speak. What does 1997 look like for the Nursing Home?

Tom Matzke, Nursing Home Administrator, said they usually have between 307-310 residents. Patients

need heavier care now. The Home provides skilled care and have specialties in /Alzheimer/ IV therapy/Rehab/OT, etc. Looking for expansion within the county. They are working with Chet Jordan on Assisted Living.

Representative Hess commented that the Nursing Home brings in much revenue.

Ray Helgemoe, from Bow, spoke in support of the County Attorney's budget.

Leigh Freire said that many members of the Citizens Advisory Board are here tonight.

Representative French stated that she thought that the Nursing Home is doing a great job.

Representative Feuerstein asked about the revenue item in Cooperative Extension.

Judy Bush, Office Administrator of the Cooperative Extension, said that the revenue has been there for many years. They charge UNH for office space and for the use of secretarial services.

Scott Hilliard, Northfield Chief of Police, questioned the need for \$25,000 for outside legal counsel.

Commissioner Trachy said there is nothing budgeted right now. The Commissioners may need to use different counsel because of labor issues.

Representative Hess closed the public hearing at 8:04 p.m.

Respectfully submitted,
Elizabeth Hager, Clerk

1997 Merrimack County Annual Report

MERRIMACK COUNTY DELEGATION MEETING MARCH 13, 1997

Representative Hess called the delegation meeting to order at 8:10 p.m. and read the Public Notice. He explained how the meeting would be conducted.

1. He would recognize a motion from the chair of the Executive Committee to adopt the budget resolution as amended.
2. The 17 appropriation items would each be discussed and would be open for amendment.
3. There would then be a vote on the total county budget.

Clerk Representative Hager called the roll and the chair declared a quorum present.

Representatives Adams, Anderson, Brown, Burney, T. Colburn, Daneault, Dunn, Feuerstein, Fraser, French, Gile, Hager, Hess, Hoadley, Jacobson, Lamache, Langer, Leber, Lockwood, Marshall, Maxfield, Moore, Morrill, Nichols, Owen, Rogers, Seldin, St. Cyr, Wallin, Wallner, Whalley, Whittemore, and Yeaton were present.

Representative Lockwood moved to adopt the Merrimack County budget for a total of \$12,673,598 from taxes and \$30,430,666 total - seconded by Representative Whittemore.

Item #1 - Delegation - \$10,000

Item #2 - Administration - \$333,556

Representative Jacobson asked about the outside legal counsel increase.

Commissioner Trachy answered the question.

Representative Hager moved to strike the \$25,000 for outside legal counsel from Administration.

A long discussion took place about outside legal counsel.

The motion was defeated.

Item #3 -Treasurer - \$478,560

Item #4 - County Attorney - \$1,111,450

Representative Lockwood moved to amend the County Attorney's budget. Representative Jacobson seconded the motion.

Representative Lockwood stated that he feels the budget is too high.

Representative Hess stated that he has excused himself from all dealings of the County Attorney's budget.

Representative Wallin said that she was a member of the subcommittee which has spent much time on this budget. She feels at this point it is too late to consider amending this budget.

Michael Johnson, County Attorney defended his budget. He stated that if the budget is cut, the Visitation/Bridge programs will have to be cut.

A long discussion followed.

The motion was defeated.

Representative Feuerstein moved to reduce the County Attorney's budget by \$50,000, seconded by Representative Brown.

The motion was defeated.

Item #5 - Medical Referee - \$35,000

Item #6 - Deeds - \$530,007

Item #7 - Sheriff - \$1,072,361

Item #8 - Dispatch - \$241,858

Item #9 - Court Maintenance - \$254,903

Item #10 - Human Services - \$8,086,239

Item #11 - Corrections - \$2,963,741

Item #12 - Adult Diversion - \$214,777

Item #13 - Residential Properties - \$82,000

Item #14 - Cooperative Extension - \$252,123

Representative Feuerstein moved to reduce Cooperative Extension's budget. The motion was seconded by Representative St. Cyr.

Discussion took place on the motion.

The motion was defeated.

Item #15 - Grant Agencies - \$313,191

Item #16 - Salary Increase/Sick Buy Back - \$78,000

Questions and discussion took place on Item #16.

Item #17 - Nursing Home - \$13,985,900

Grand total: \$30,043,666

The roll was called on the motion to adopt the amended budget: 33 representatives voted yes and 5 voted no.

A motion was made by Representative Brown to request grant agencies to seek funding from other counties whom they serve.

The motion carried.

Representative St. Cyr moved to adjourn the meeting.
The motion carried.

The meeting was adjourned at 9:55 p.m.

Respectfully submitted,
Elizabeth Hager, Clerk

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MERRIMACK COUNTY EXECUTIVE COMMITTEE MEETING MAY 2, 1997

Chairman Representatiave Lockwood called the meeting to order at 10:00 a.m.

In attendance: Representatives Adams, Brown, Daneault, Fraser, Lockwood, Rogers, Wallin, and Whittemore. (Also Rep. French)

In Representative Hager's absence, Representative Brown acts as clerk.

First order of business is the First Quarter Report.

Commissioner Trachy presented information.

Richard Zack said there is a mistake on page two - Nursing Home Private Pay - it should be \$284,000. He spoke about Medicare money. The bottom line is \$3,052,000.

Revenue Side of First Quarter Report:

Representative Adams questioned why Medicare is higher?

Tom Matzke said the Skilled component (30 beds) is doing well. It started last year. The estimate was too low in budget but doing better than anticipated.

Representative Lockwood asked about the 6% County Attorney revenue?

Michael Johnson answered that the payments are made in November and December. Bridge/Visitation

grants are not in place yet. Still in the planning stage. Location is a problem. Equipment bids are out and should come in June. Then will seek reimbursement.

Representative Lockwood said that the discussion on Adult Diversion will be later on in the meeting.

Richard Zack said that Cooperative Extension will get money from UNH later in year.

Expenditure side of First Quarter:

Richard Zack noted the correct figures:

Private Pay - \$284,480

Total Nursing Home - \$3,052,000

Total Budget - \$4,276,227

Representative Adams motions to accept the First Quarter Report. Representative Wallin seconds.

Voice vote carried.

Commissioner Trachy said that Personnel Expenditures are for comparisons, etc. - for informational purposes.

Representative Adams has a question on the First Quarter Report. Representative Lockwood said that it was motioned and seconded. Representative Adams misunderstood. Representative Adams has a question for Chester Jordan about buying new cruisers.

Chester Jordan said he was able to buy two (1996) vehicles at a reduced price.

Representative Wallin said that the subcommittee recommended to buy a van.

Chester Jordan felt his decision to buy the two vehicles was justified because it was a great deal. He felt it was a good choice since inspection month is March.

Representative Lockwood reminded him that in the subcommittee, it was understood that a van would be purchased.

Representative Whalley is concerned about the sheriff's decision. He thought there was an agreement on the subcommittee discussion.

Chester Jordan said the subcommittee can recommend but he felt the savings were justified. The cars were ready it was a logical decision. There was a savings of \$3,000 per vehicle.

Much discussion about buying the two vehicles.

Commissioner Trachy said the intent was to purchase vehicles, not to lease. If there were additional money to purchase another vehicle it should go back to the delegation.

Representative Brown asked why Workers' Compensation/Unemployment insurance is high.

Commissioner Trachy said that it relates to the schedule of payments.

Representative Adams - the cost of House Renovation of the green building in Boscawen was \$3,736.00.

Representative Lockwood declares previous motion is accepted. No objections.

Representative Lockwood asked Peta Chandler, Chair, Board of Trustees, to speak on Adult Diversion.

Peta Chandler explains the Adult Diversion program review. Twenty-nine people were present at the evaluation. Good discussion. There will be an outcome evaluation - dropouts and those not accepted. Carole Anderson said that it costs \$22,000 a year to run the program and there has been no recidivism. If the 49 graduates had served a portion of their sentence - the cost would have been approximately \$590,000. We need to find out who we need to work harder on.

Leigh Freire said they are working on outcome evaluation. They are checking records now to see who is successful/not successful in the program.

Much discussion on the evaluation of the program.

Michael Johnson spoke about the program/grant process. When a program is new, you try things to see what works and what doesn't work. It is a process.

Peta Chandler said the Board is interested in efficiency, effectiveness, and cost savings measures.

Much discussion on Adult Diversion.

Michael Johnson said the 600 hours of community service is rehabilitative not punitive.

Representative Whittemore said that much money was already spent to fix up the building in Boscawen and he feels Diversion should stay there.

Representative Lockwood spoke about the county-wide space problems that need to be addressed. Both space problems should be considered together.

Commissioner Trachy feels we should wait until final report from Diversion is available.

Three departments have space needs; The County Attorney's Office, Registry of Deeds, and Administration (Treasurer/Juvenile Diversion). The County Attorney's department has the greatest space need because of overcrowding and expanding programs.

Representative Whittemore said the full delegation should be involved in the "space issue" discussion.

Representative Lockwood will set up the committees first and keep the delegation up-to-date on the progress.

Michael Johnson feels the two "space issues" should be separated. The Diversion/Academy programs very critical. Is very interested in the space issue in general. There are health and safety issues - need to prevent lawsuits that can be very expensive.

Representative Wallin feels the space study should have various county employees involved. It should keep the Diversion/Bridge program space issues separate but have a liaison with the other committee.

Representative French - Evaluation process on Diversion - should get case histories for primary prevention/ intervention. Discussion on the report on Adult Diversion.

Leigh Freire said that our community needs are very different from N.Y.C.

Michael Johnson said the Assessment will tell us two things about the failures:

1. Either put the wrong people in.
2. Process was wrong.

Narrowing the profile of people who are appropriate for Diversion. Menu of alternatives to incarceration - goal is to eliminate criminal behavior. Also saves money. Representative Lockwood said the Committee will study what should be done. Summarize results of evaluation for all executive members.

Representative Whittemore feels there should be notices to whole delegation so they may attend if they wish.

Discussion on the Video Arraignment program.

Commissioner Trachy said that Merrimack County was approached about having the program in the facility in Boscawen and Concord District Court.

Michael Johnson explains what the video arraignment is.

Commissioner Trachy said that Nashua and Manchester have pilot programs. The state will provide equipment and the county will have to pay for the lines. Would like to implement the program.

Chester Jordan said there is a federal grant for equipment. Estimated cost is \$25,000 for the lines. He feels that the court should help pay part of the cost since they also benefit.

Discussion on video arraignments.

(NOTE: Representatives Nichols and Whally came in during the meeting.)

Motion to adjourn (Representative Brown and Fraser) at 11:15 p.m.

Respectfully submitted,
Mary Ellen Brown, Acting Clerk

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MERRIMACK COUNTY DELEGATION MEETING AND PUBLIC HEARING JUNE 30, 1997

Representative David Hess called the public hearing to order at 10 o'clock. He read the public notice and confirmed that it was published at least seven days before the meeting.

Representative Hess then called on Commissioner Trachy who explained the issue before the delegation. The Commissioners are recommending the purchase of the property at 4 Court Street in Concord. Former Representative George West chaired a committee in the early 80's that first recommended purchase of the building at 4 Court Street. The county's need for space has been studied extensively since then. Since the Superior Court took over the court house, there is no room at all in the administration building. The commissioners and the delegation have decided that an addition to the current administration building would be cost prohibitive. The commissioners, given past studies, a critical need for space, and current financial information believe that the purchase of 4 Court Street is the most cost effective move for the county at this time.

Commissioner Trachy answered extensive questions from members of the delegation.

Representative Hess asked if there was anyone present who wished to speak to the matter before the delegation. He then read two letters into the record, one from the Wilmot selectmen opposing the purchase of the building and one from the New London selectmen also opposing the purchase. Representative Jacobson stated that he

had also received a letter from the Warner selectmen.

Commissioner Trachy continued to answer questions from members of the delegation.

Representative Hess, after asking again if there was anyone who wished to speak on the matter before the delegation and seeing no one who wished to testify, closed the public hearing at 10:45.

Representative Hess immediately opened the meeting of the delegation and read the public notice of the meeting. The Clerk called the role and reported 29 members were present. Rep. Hess declared a quorum present and announced that a 2/3 vote of those present and voting was necessary to pass a bond issue or supplemental appropriation.

Representative Lockwood moved that the following resolution authorizing a bond issue and supplemental appropriation of funds for the purchase of office space in Concord, New Hampshire be approved:

- I. Be it resolved that the sums hereinafter detailed are hereby appropriated, in addition to the budget amounts appropriated March 13, 1997, by the Merrimack County Delegation duly convened for the purpose indicated: to purchase real property at Four Court Street in Concord, New Hampshire and to equip and furnish such property for general office use in the amount of not more than one million two hundred thousand dollars (\$1,200,000).
- II. Be it further resolved that the Merrimack County Board of Commissioners is authorized to contract for required services and take other required steps in accordance with NH RSA 28:8 to implement this project.

III. Be it further resolved that the Merrimack County Board of Commissioners is authorized to issue not more than one million two hundred thousand dollars (\$1,200,000) in bonds of the County under NH RSA 28 and the Municipal Finance Act to fund this project.

This resolution shall take effect upon passage.

Representative Wallin seconded the motion. Representative Lockwood spoke to his motion.

Representative Lamach moved to amend the motion to change the amount to \$1,150,000 but the motion lacked a second.

Extensive discussion took place on the need and desirability of the county purchasing the property at 4 Court Street.

At 11:25 Representative Hess excused himself because of a prior commitment and Representative Whittemore assumed the chair. The discussion continued.

Representative Hager moved the previous question and Representative Wallin seconded the motion.

Representative Pfaff moved to table the main motion and Representative Langer seconded. A call of the roll was read and the motion failed 13-13.

The motion on the previous questions was passed on a voice vote.

The roll was called on the main motion and passed by a vote of 20 to 6.

Representative Whittemore then called for a discussion of the supplemental budget. Commissioner Trachy explained the request. Representative French moved and Representative Lockwood seconded to approve the supplemental budget resolution. The motion passed unanimously on a voice vote.

The meeting adjourned at 11:55 a.m.

Respectfully submitted,
Elizabeth Hager, Clerk

1997 Merrimack County Annual Report

MERRIMACK COUNTY EXECUTIVE COMMITTEE MEETING AUGUST 4, 1997

Representative Lockwood called the meeting to order at 10 o'clock. All twelve members of the Executive Committee were present.

Representative Lockwood called on Commissioner Trachy to review the revenue report for the six months ended 6/30/97. He said that one of the highlights of the revenue picture is that the nursing home is at its maximum capacity of 316. He then answered questions from members of the committee.

Representative Lockwood then called on Commissioner Trachy to review the expenditures for the six months ending 6/30/97. He answered questions from members of the committee.

Representative Hess moved acceptance of the revenue and expenditure report. Representative Whalley seconded the motion which passed unanimously.

Representative Lockwood called the committee's attention to the letter from Register of Deeds Kathi Guay. There were many questions and comments about the issue and it was decided that the committee would ask Register Guay to meet with them in October to discuss the issues.

Peta Chandler, Chair of the Adult Diversion Advisory Board appeared before the committee to deliver the final report from the Pretrial Services

Resource Center. She also shared a number of statistics with the committee which she promised to put on paper and send to the members after the meeting. She also answered questions from members of the committee.

The next item on the agenda was request for transfers of appropriations but Commissioner Trachy indicated that none were needed at this time.

Commissioner Trachy reported that the renovations are continuing at 4 Court Street with a possession date of September 30 as the goal. They are hoping for substantial completion of everything but the elevator by then.

Tom Matzke reported that the nursing home census is higher than it has ever been. He also reported that there is no need for a follow-up on the security issues he had discussed before and he outlined some of the capital improvements that have recently been completed at the nursing home.

Commissioner Trachy gave the committee an update on the NH Health Care Association v. NH Department of Health and Human Services lawsuit. He said that an attorney had been hired to defend the counties and Merrimack County's share of the cost will be \$39,000. The expenditure is being paid from the nursing home budget.

Under new business, Representative Fraser said that she is serving on a newly established committee to study county government. The committee has been prioritizing the issues. She

would be glad to send anyone who is interested the minutes of the meetings.

Representative Hess said that he is about to make an appointment to the Cooperative Extension Advisory Committee. If anyone is interested, they should let him know right away.

Sheriff Jordan informed the committee that he is looking into adding a sally port to the Court House. It would be an addition to the building near where the door labeled "Sheriff" is now. It would be approximately the size of a garage and would allow the safer passage of prisoners in and out of the building.

Representative Rogers moved that the meeting be adjourned. Representative Hess seconded the motion which was adopted unanimously and the meeting adjourned at 11:00 a.m.

Respectfully submitted,
Elizabeth Hager, Clerk

1997 Merrimack County Annual Report

MERRIMACK COUNTY EXECUTIVE COMMITTEE MEETING NOVEMBER 3, 1997

Representative Lockwood called the meeting to order at 10:10 a.m.

Representatives Brown, DeStefano, Fraser, Hager, Hess, Lockwood, Wallin, Whalley and Whittemore were present.

Representative Fraser stated that over the summer months Representative Lockwood scored a hole in one during a golf match.

Representative Lockwood called upon Commissioner Trachy to review the 3rd Quarter Financial Report nine months ended 9/30/97.

Commissioner Trachy stated that revenues are looking good as well as expenditures at this point, and is seeing no deficits.

Representative Whittemore stated at this point the 3rd Quarter Report should reflect 75% expended. Representative Lockwood answered "yes" that is correct.

Representative Whittemore asked why the County Attorney's revenue was at a low. Law Administrator Linda Lorden explained this figure reflects District Court Prosecution which was received after the 3rd Quarter Financial Report was printed. Ms. Linda Lorden also explained that the newly created Bridge Program just got

underway. The Visitation Grant position was just filled and funding should be arriving shortly.

Representative Hess asked Ms. Lorden if she had the dollar figures that reflect these programs. Ms. Lorden stated that District Court Prosecution was \$24,000, the Visitation Grant was \$10,000.

Representative Wallin asked if inmates pay for the Electronic Monitoring. Corrections Superintendent Carole Anderson responded, "yes" inmates pay \$8.00/a day.

Representative Lockwood asked why Residential Properties were high. Commissioner Trachy stated he thought the tenants would be out earlier than anticipated.

Representative Whittemore asked County Attorney Michael Th. Johnson how many District Courts his office assists. Johnson replied "Concord, Hooksett, Pittsfield, and New London."

Representative Hess asked why the Medical Referee line item was expended at 113.0%. Mr. Johnson stated this is due to the number of untimely deaths. Also he explained in the past this number was lower because of poor management. Mr. Johnson further explained he felt that in the future this figure would go up due to a new Medical Examiner.

Representative Whittemore wanted an explanation to the \$60,000 appropriated for Salary Increases.

Commissioner Trachy explained this figure would include all departments except unclassified, appointed County Attorney's, elected officials and those departments effected by the bargaining unit.

Representative Fraser asked about the inmate telephone system. Corrections Superintendent Carole Anderson stated this is a contract for 3 years solely for the inmates to make local/collect calls and that Merrimack County receives 30% of the intake from the telephone company.

Sheriff Chet Jordan stated his revenue is only at 50% at this point and does foresee meeting 100% by the end of the year. Sheriff Jordan also stated there has been an increase in call due to the summer accidents of local police officers. These incidents have made officers more conscious of their jobs and are reporting in more often. Members of the public are calling more as well.

Representative Fraser moved approval of the 3rd Quarter Financial Report. The motion was seconded by Representative Wallin and passed unanimously.

The next item on the agenda was the resolution for transfer of appropriations.

Commissioner Trachy gave an update on the NH Health Care Association v. NH Department of Health and Human Services Lawsuit. Discussion followed.

Corrections Superintendent Carole Anderson mentioned the Inmate's Medical Services line item is higher then last year due to many trips to the hospital and many ambulance rides, also noting she is working with the board of commissioners to create a new position, physician assistant, who would work under Dr. Rodd and dedicate more time to the facility. Representative Lockwood asked if this process was in place anywhere else. Superintendent Anderson replied that it was happening in the state of Maine as well as in Cheshire County. Discussion followed.

Nursing Home Administrator Tom Matzke apprised the committee of the future anticipated under the case mix system.

Representative Hess moved approval of the resolution. The motion was seconded by Representative Fraser motion and passed unanimously.

Representative Lockwood noted the article by the State Employee's Association referencing shortage on coverage at the Merrimack County Department of Corrections. Corrections Superintendent Carole Anderson explained she is short staffed and the inmate population has increased. Discussion followed.

The next item on the agenda was a tour of 4 Court Street.

Representative Lockwood mentioned it may be a good time to schedule tours of County offices for new members of the Delegation. County Administrator Carol Bickert stated she would arrange this. Discussion followed.

Register of Deeds Kathi Guay noted that the DRA issue has been dismissed through legislation. Also noting, she would like to thank all members who assisted in this long process.

Representative Lockwood noted before adjourning the meeting that Representative Brown has published a novel entitled, "Out of Season."

Meeting adjourned at 11:30a.m.

Respectfully submitted,
Elizabeth Hager, Clerk

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MERRIMACK COUNTY EXECUTIVE COMMITTEE MEETING DECEMBER 15, 1997

Representatives Adams, Daneault, Fraser, Hager, Hess, Lockwood, Wallin and Whittemore were present.

Chairman Robert Lockwood called upon Treasurer Charles Carroll to brief the Executive Committee on the Tax Anticipation borrowing for 1998. Treasurer Charles Carroll read the Resolution as follows; resolved that, it being anticipated that no more than fourteen million dollars (\$14,000,000) will be needed during the fiscal year ending December 31, 1998 to meet the demands upon the County Treasury, which there is insufficient money to meet, the County Treasurer is hereby authorized to borrow an amount not to exceed fourteen million dollars (\$14,000,000) upon the order of the Board of Commissioners during said year pursuant to NH RSA 29:8.

Representative Whittemore made a motion to accept the Resolution. Representative Adams seconded the motion.

Representative Whittemore asked what the interest rates have been. Accountant Richard Zack stated the interest rates in January were at 3.77% and 3.85% in August. Mr. Zack further stated the interest rates should be the same for this year's borrowing which will go out for bid.

The motion to accept the 1998 Tax Anticipation Resolution passed with an unanimous vote with all members present voting.

Chairman Lockwood announced the Budget books for 1998 will be available from the County Administration staff the week of January 13th and explained the sub-committees would be the same as last year.

Commissioner Trachy gave an overview of the next Resolution which states, whereas the Merrimack County Board of Commissioners wishes to sell County real property located at 390 Daniel Webster Highway, Boscawen, NH. Resolved that the Merrimack County Delegation duly authorizes the Merrimack County Board of Commissioners to proceed with the sale of real property in accordance with RSA 28:8-c. Resolved further that the final sale will be ratified by a majority vote of the County Delegation and the Executive Committee.

Representative Hess moved to amend the Resolution to change the wording to read, "to proceed with preparation & negotiations of the sale of real property in accordance with RSA 28:8-c. Representative Adams seconded the amendment. The Resolution as amended passed with an unanimous vote.

Seeing there was no other business to come before the Executive Committee, Chairman Lockwood closed the Executive Committee at 10:15 a.m.

Respectfully submitted,
Elizabeth Hager, Clerk

1997 Merrimack County Annual Report

MERRIMACK COUNTY DELEGATION PUBLIC HEARING DECEMBER 15, 1997

Chairman David Hess called the Public Hearing to order at 10:15 a.m.

Chairman David Hess called upon Representative Hager to read the Public Notice for the Public Hearing. He stated members of the public may present oral or written testimony regarding the 1998 Budget as proposed by the Merrimack County Board of Commissioners.

Chairman David Hess called for an introduction by each member of the Delegation as well as by the Merrimack County Board of Commissioners.

Commissioner Trachy gave a brief overview of the proposed 1998 Budget.

Starting at this point, the Budget reflects a hit of \$750,000 due to a large surplus in 1997 of about \$850,000 which is estimated will decrease to about \$100,000 in 1998.

Commissioner Trachy stated that the books for 1997 have not closed and is hoping that the surplus for 1998 increases so that the amount to be raised by taxes decreases.

Commissioner Trachy further explained another item in the proposal is an increase in the Intermediate Nursing Care, which is a state program for which Merrimack County pays 31%. The overall spending in the 1998 Budget is up 1.9% which

includes all the existing programs with no cutbacks. Also, debt service for the new facilities in Concord are included in this Budget.

The benefit program as instituted in 1997 will continue in the same manner. The 1998 Budget does not include any increases for personnel who are currently in the bargaining units. There are however two new positions included in the proposed Budget for the Merrimack County Department of Corrections.

Commissioner Trachy stated the budget also includes funding for the cost effective Merrimack County Academy and Adult Diversion programs.

Commissioner Trachy stated revenues for the Department of Corrections has increased due to prisoners coming in from the State and Federal prisons.

Chairman Hess stated this is a proposed Budget and explained the process on the final Budget.

Representative Whittemore asked if the Proportionate Share Money would be similar to last year's figure. Commissioner Trachy responded that the Budget anticipates the monies from the Proportionate Share Money. Nursing Home Administrator Tom Matzke also added that we are planning on that money this year and explained that the rates for 1998 are frozen by the State and that revenues have been flat lined.

Chairman Hess asked if any member of the public wished to speak to the proposed 1998 Budget.

James Moreland, a Selectmen from the town of New London, stated the town of New London is very concerned with the 13% to be raised by taxes, further stating the town of New London will do everything in its power to generate a lower figure.

JD Colcord, Chairman of the Board of Selectmen from Warner, stated the town of Warner is concerned with County taxes and wants the Board of Commissioners to be gentle when figuring the final Budget.

Carl Densch, City Councilor from Franklin, stated he agrees with James Moreland and feels the amount to raised by taxes for 1998 is unacceptable and will be hard on the citizens of Franklin.

Frank Gassett, City Councilor from Franklin, is also concerned with the increase in taxes.

Representative Lockwood explained that the total combined assessed total evaluation for Merrimack County over the last three years has increased about one hundred million dollars a year. Discussion followed.

Representative Dunn needed clarification on level funding. Commissioner Trachy explained level funding is the same figure carried from one year to the next.

Frank Tupper from Canterbury wanted to strongly emphasize his support of the Adult Diversion Program. Mr. Tupper explained this program has helped out the town of Canterbury a great deal and feels this is a very cost effective program and the town strongly supports the grant.

Representative Lockwood noted that Frank Tupper has put these words in a letter from the town of Canterbury.

County Attorney Michael Th. Johnson explained the process of this program and noted that Merrimack County is unique and is the only County that has it in place.

Chairman Hess adjourned the Public Hearing at 11:10 a.m.

Respectfully submitted,
Elizabeth Hager, Clerk

1997 Merrimack County Annual Report

MERRIMACK COUNTY DELEGATION MEETING DECEMBER 15, 1997

Chairman David Hess called the Delegation Meeting to order at 11:05 a.m.

Clerk Elizabeth Hager called the roll with 23 members of the Delegation present.

Representatives Adams, Anderson, T. Colburn, French, Daneault, DeStefano, Dunn, Feuerstein, Fraser, Hager, Hess, Hoadley, Lamach, Lavoie, Leber, Lockwood, Marshall, Maxfield, Morrill, Seldin, St.Cyr, Wallin and Whittemore were present.

Representative Lockwood reported that the Executive Committee, on an unanimous vote approved the issuance of the Tax Anticipation Resolution for 1998.

Representative Lockwood also reported the Executive Committee approved a Resolution for the County to sell property which was amended to read, "Whereas the Merrimack County Board of Commissioners wishes to sell County real property located at 390 Daniel Webster Highway, Boscawen, NH. Resolved that the Merrimack County Delegation duly authorizes the Merrimack County Board of Commissioners to proceed with the preparation for and negotiations of the sale of real property in accordance with RSA 28:8-c. resolved further that the final sale will be ratified by a majority vote of the County Delegation and the Executive Committee." Representative French made a motion to accept the amended Resolution approved

by the Executive Committee to authorize the sale of property. Representative Wallin seconded the motion.

Commissioner Trachy explained that the Commissioners would like to subdivide the property and sell it. Further explaining, the property needs to go back on the Boscawen tax rolls and by law must go out for competitive bid. Motion passed unanimously.

Representative Whittemore made a motion to approve the next Resolution for the County to continue expenditures "resolved that until appropriations for expenses of Merrimack County for the year 1998 are made, departments and agencies are authorized to continue, in 1998, at rates of expenditures authorized for 1997." Representative Fraser seconded the motion. Motion passed unanimously.

Representative Wallin made a motion to approve the Resolution to authorize a purchase of property from the town of Boscawen with reads "whereas the Merrimack County Board of Commissioners wishes to purchase real property located at 379 Daniel Webster Highway, Boscawen, NH (formerly the Saunders property). Resolved that in accordance with RSA 28:7, the Merrimack County Delegation duly authorizes the Merrimack County Board of Commissioners to proceed with purchase of real property for the sum of One Dollar (\$1.00) payable to the Town of Boscawen for the above stated real property." Representative Lockwood seconded the motion.

Commissioner Trachy explained the property sits on $\frac{3}{4}$ of an acre that includes a dilapidated house that the County would raze and then make use of the property. Motion passed unanimously.

Chairman Hess announced the detailed Budget books would be available from the County Administrative staff the week of January 13th and the sub-committees would continue in the same fashion as last year with completed work by early March.

Seeing there was no other business, meeting adjourned at 11:30 a.m.

Respectfully submitted,
Elizabeth Hager, Clerk

1997 Merrimack County Annual Report

MERRIMACK COUNTY BOARD OF COMMISSIONERS

The Merrimack County Board of Commissioners hereby submits the following report for 1997.

The issue of space/parking needs in Concord was addressed in 1997. The County purchased a building to house the County Attorney's office, Administration Department, Board of Commissioners, Accounting Department, Human Resources, and the Treasurer's office.

This acquisition also added 23 badly-needed additional parking spaces to help alleviate an overcrowded parking situation at the Merrimack County Superior Court.

The purchase of 4 Court Street enabled the Merrimack County Register of Deeds to expand its operating space on the main level of the Administration Building. These relocations allowed for the centralization of the adult and juvenile diversion programs, as well as the new Bridge program under the direction of Tom Wentworth in the Human Services Department.

In August of 1997, Nursing Home Administrator Thomas Matzke reported to the Merrimack County Delegation that the Nursing Home census was higher than it has ever been, 316 residents.

Two employee groups voted this year to bargain collectively with the County. Some employees at the Merrimack County Nursing Home opted to seek representation through the International Chemical

Workers Union and a group of employees in the Sheriff's Department voted to be represented by the Teamsters. Negotiations have begun to come to an agreement with these groups.

We are very proud to report that our own Register of Deeds Kathi L. Guay, received the "NH REGISTER OF DEEDS OF THE YEAR" award and our Nursing Home Administrator Thomas Matzke received the "NURSING HOME ADMINISTRATOR OF THE YEAR" award at the annual New Hampshire Association of Counties Meeting on September 12, 1997.

Merrimack County Commissioners
Stuart D. Trachy, Chairman
Kenneth L. McDonnell, Vice-Chairman
Larry J. Boucher, Clerk

1997 Merrimack County Annual Report

TREASURER'S DEPARTMENT

Merrimack County continues to have a double "Aa" Bond Rating.

At 12/31/97, Merrimack County shows a surplus of \$410,609.

I would like to acknowledge my gratitude and thanks to accountants Richard Zack and Michael Rivard for their outstanding help during the 1997 year.

Our auditors report detailing the County revenues and expenditures for 1997 will be found starting on page 127.

Charles T. Carroll
Treasurer

EDNA C. MCKENNA TRUST FUND

On August 17, 1983, Merrimack County created and established Edna C. McKenna Trust Fund for the primary benefit of residents at the Merrimack County Nursing Home in accordance with laws of the State of New Hampshire, RSA 23:13-22.

During 1997 the following purchases were made:

Gift Shop Resale Items	\$ 17,589.00
Concert	300.00
Flowers for New Residents	543.00
Fun Fest	1,200.00
Flower Beds	512.00
Wheelchairs	6,567.00
Walkers	858.00
Christmas Party	585.00
Boat Trip	42.00
Folding Chair Caddy	160.00
CD/Stereo System	180.00
Stationery	149.00
Other	189.00
TOTAL PURCHASES	\$ 28,874.00

It is with greatest pleasure that we are able to make the residents stay a little happier with the above purchases.

We hope to provide the residents with these extras through the Edna C. McKenna Trust Fund. Donations to this fund will be accepted through Charles T. Carroll, Merrimack County Treasurer, 4 Court Street, Suite 2 Concord, New Hampshire 03301-4306.

Charles T. Carroll, Trustee of Trust Fund

DONORS	AMOUNT
Corrections Canteen	1,810.05
Corrections Canteen	1,552.08
Francis X. Dufour	1,000.00
Rotary Club of New London	500.00
Thomas Rodd	300.00
Jack A. Philbrick	281.56
Adult Diversion Trust	105.00
William Silver	100.00
Odias and Dorothy Laroch	100.00
Daniel E. Church	100.00
Goldie I. Pringle	100.00
Michael & Elizabeth Eaton	100.00
Andover Elementary School	80.00
Tom and Mary Butcher	75.00
NH Dept of Administratial Services	55.00
Edna Johnson	50.00
Elizabeth Landry	50.00
Atha G. Adams	50.00
Diane Bosivert	50.00
Roland Riox	50.00
Clarence Seaward	50.00
Ellen and Richard Harbour	50.00
Barbara Kelley	50.00
Stacey Lemire	50.00
Robert and Jean Vivian	50.00
Richard S. Clarke	50.00
Holly Jones	45.00
John Hickey	40.00
Denise Adjutant	40.00
Isabelle Robbins	35.00
Carol MacAdams	30.00
Shirley and Salvi Rizzo	25.00

Glori-Ann Smith	25.00
Patrick Morris	25.00
Dorothy Osborne	25.00
Peter Clarner	25.00
Emile Dickner	25.00
Harold and Jean Rose	25.00
Ruth Rufo	25.00
Louise M. Frost	25.00
Elizabeth Messer	25.00
Carol Schonfeld	25.00
Donald C. Fannie	25.00
Ellen Santamaria	25.00
Helen O'Connell	25.00
Robert Vivian	25.00
Carolyn Opie	25.00
Lynda R. Burnum	25.00
Mrs. Mildred P. Calhoun	25.00
Mary D. McKerley	25.00
Beverly Jilson	25.00
Mr. & Mrs. Charles Varnum Sr.	25.00
Mr. & Mrs. Raymond Jolin	25.00
James and Rita Irish	25.00
Evelyn Mayo	25.00
Allen F. Kelley	25.00
Florence Randall	25.00
Marjorie E. Rolfe	25.00
Isabel A. Rolfe	25.00
Iris R. Campbell	25.00
Dorothy M. Stockwell	25.00
Gail J. Lewis	25.00
Mrs. Lawrence Waitt	25.00
Kathleen Donovan	25.00
Frances Bramley	25.00
Robert Locke	25.00
Frances Cram	25.00
Concord Church Bowling League	25.00
Carolyn Opie	25.00
Hazel Johnson	25.00
Adele C. Fyfe	25.00
Allan Clark	25.00
Virginia Taylor	20.00
Preston Trombley	20.00
Barbara Harwood	20.00
Retired Nurses Lunch Group	20.00
Robert and Eva Nerbourne	20.00
Ruth and Lloyd Kimball & Others	20.00
Triple J Farm	20.00
Pat Graves	120.00
Mr. & Mrs. George Curchin	20.00

Kathryn MacLeay	20.00
Walter and Nancy Degutis	20.00
Anthony & Judith Bologna	20.00
Activities Gift Shop Sales	20.00
Edward and Lillian Kurowski	20.00
Lila Sandoe	20.00
Lila Pennock Sandoe	20.00
Richard Maurice Pennock	20.00
Robert A. Pennock	20.00
Shari Pennock Lemeris	20.00
Donald G. Frost	15.00
Helen O'Connell	15.00
Ruth Tillie	15.00
Jean Carignan	15.00
Contoocook Grange	10.00
Marguerite and Arnold Hoyt	10.00
Lorraine Bonk	10.00
Claudi Baldvins	10.00
Barbara H. Dupont	10.00
David Sandoe III	10.00
Marion Gokey	10.00
Joseph and Nina Preve	10.00
Harold and Evelyn Smith	10.00
Dorothy Bartlett	10.00
Lois and Frederick Piszczek	10.00
Mr. & Mrs. Robert J. Azotea	10.00
Mr. & Mrs. Kenneth Tucker	10.00
Judy Elliott	10.00
Activities Department	10.00
Helen Perkins	10.00
Grace Davis	10.00
Jeanne K. Hatch	10.00
Elizabeth R. Foss	10.00
Carol R. Foss	10.00
Rita and Jim Irish	10.00
Richard and Holly Potter	10.00
Shirley Vezina	10.00
Ruth Jenne	10.00
Marian B. Smith	10.00
Frank and Lorraine Bonk	10.00
Genevieve Ladieu	10.00
Shirley Chadwick	5.00
Mr. & Mrs. Harold Welch	5.00
Alba DeVecchi	5.00
Mrs. Jean Cox	5.00
Andre and Theresa Martel	5.00
Mr. & Mrs. John Dufour	5.00
Helen Hanson	2.00
Edward Viens	1.00

OFFICE OF THE COUNTY ATTORNEY

The Office of the County Attorney, in its endeavor to continue providing programs that address the needs of our Criminal Justice System, established two new programs beginning in the fall of 1997. The Merrimack County Bridge Program and the Merrimack County Visitation Center were established through federal grant funding administered through the New Hampshire Office of the Attorney General.

The Bridge Program, under the direction of Leigh Freire, Adult Diversion Director, is an incarceration alternative for 15-18 year olds convicted of nonviolent crimes. The Bridge Program addresses the urgent need to provide an alternative to incarceration for young offenders who have been adjudicated true or guilty and are facing incarceration at a juvenile or adult facility. Intensive supervision, multi-disciplinary programming and mandatory community service combine to give participants the life skills necessary to successfully cross the bridge into adulthood. Recent changes in the New Hampshire juvenile statute will push increasing numbers of young offenders into the adult correctional facilities. The age at which offenders will automatically enter the adult system was lowered from 18 to 17, increasing the number of high school aged offenders that the adult system must absorb. In addition, changes in the statute make certification of 15 and 16 year olds as adults

much easier, increasing the likelihood that they will be sentenced to adult facilities.

The Merrimack County Visitation Center was developed in an effort to be proactive towards the prevention of family violence that occurs between family members during the exchange or visitation of children. Merrimack County is very fortunate to have Sarah Allen, M.S., a 15 year veteran of Division of Youth and Family Services, as the Centers Coordinator. The Center strives to provide a safe, secure, and structured alternative for the exchange or supervised visitation between children and their parents. Our goal is to create a neutral environment that promotes healthy interaction between family members and prevents the victimization of any person. Exchanges will be facilitated between parents and children by center staff and security. No contact between parents and children will be permitted. Semi and fully-supervised visits will provide security preventing violence where a threat of abduction or an ongoing risk of physical or emotional harm exists.

Combined felony and misdemeanor case referrals totaled 1,425 in 1997. The Office of the County Attorney continues to provide District Court prosecution for 17 towns providing prosecution services in every District within Merrimack County.

The Office of the County Attorney will continue to strive to completely meet the increased demands placed on it by an ever-changing environment both in law enforcement and in the courts by its continued pursuit of new programs such as those mentioned above. The office is indebted to the citizens of Merrimack County for their continued support.

Respectfully submitted,
Michael Th. Johnson

1997 Merrimack County Annual Report

MERRIMACK COUNTY SHERIFF'S OFFICE

The Merrimack County Sheriff's Office experienced positive growth in several areas in 1997 while maintaining its current staffing levels. While we enjoyed our successes as a business entity, the law enforcement community throughout the state suffered its greatest losses. The tragedy in Colebrook, and shortly thereafter, in Epsom, wrenched the heart and soul from comrades in arms. Such senseless losses, while not understandable, did form a cohesive bond throughout the community, supporting and strengthening the resolve of all members to keep aware of potential threats to life and security. A new awareness dawned that this can happen in New Hampshire.....and no steps are too strong to prevent these events from recurring.

I offer my sincere appreciation to all of the county agencies that assisted the Office of the Sheriff to make 1997 a successful year. The County Delegation has my gratitude for their efforts and continued support relative to budget issues. We were able to maintain operating costs and still provide the citizens of Merrimack County with efficient, professional services.

Noteworthy appointments, awards and events of 1997 included the following:

- * In January, George Langwasser was promoted to Deputy Sheriff from his Court Security Supervisor position. Court Security Officer Leo DeGreenia was promoted to fill the vacant supervisor position, and Court Security

Officer James Topham was promoted to Assistant Supervisor/Trainer. In October, Assistant Supervisor Topham transferred to Merrimack County Department of Corrections as Trainer.

- * Deputy Sheriff Nancy Saner was promoted to Sergeant and Deputy Sheriff Neal Stone was promoted to Investigator in June, 1997 to further enhance the organization's versatility in the performance of job responsibilities.
- * Sergeants John Hannigan and Nancy Saner graduated from the New England Institute of Law Enforcement Management at Babson College's three week Command Training Program.
- * Through a joint cooperative effort with the Merrimack County Attorney's Office, Investigator Brad Bauer joined our staff in the establishment of a investigative team. It's primary focus is to investigate domestic violence, sexual crimes, and child abuse cases when investigative services are requested by town police departments operating in Merrimack County.
- * Dispatcher Mark Loomis and Administrative Assistant Michele Johnson were presented with Outstanding Achievement awards by Sheriff Jordan in recognition of meritorious service to the county at a ceremony held in the county court house.
- * Sheriff Jordan was reappointed to the National Sheriff's Association's Budget and Audit Committee, which reviews expenses for the national association's 10+ million budget.

He was also reappointed to the Accreditation, Detention & Corrections, Court Security and Membership Committees.

- * To enhance our Dispatch services, we added two low-power repeaters on Catamount Hill, Pittsfield and Craney Hill, Henniker to improve radio coverage for dispatched towns. We also replaced the repeater on Mount Kearsarge and the base station in the Dispatch Center. Other improvements included the upgrade of both consoles as recommended by the manufacturer, for greater communications capacity on more frequencies.
- * The Merrimack County Sheriff's Office sponsored two statewide Civil Process seminars in conjunction with the New Hampshire Sheriff's Association. The main focus of these seminars was to identify and define procedures and standards for the service of civil process on a statewide basis.
- * TRIAD/Concord Area SALT Council introduced a senior citizen educational series. Topics for these seasonal conferences included: Home & Apartment Security, Automotive Scams, financial concerns about Telemarketing and Home Repair Scams. The SALT Council is comprised of members from local health and welfare community organization groups, seniors and law enforcement. Through the SALT Council, the Merrimack County Sheriff's Office also sponsored the Vial of Life Program. Materials were donated by the Telephone Pioneers of America. The Vial of Life Program was established for individuals who live alone,

senior citizens, or anyone who wishes to provide for their care in case of fire, illness, or other emergencies. The Vial of Life contains personal and medical information kept readily accessible in the home in case of crisis or emergency. The Red Heart decal on the refrigerator door lets emergency personnel know the resident has a vial of life with vital information.

- * COPS Grant - The Merrimack County Sheriff's Office applied for and was awarded by the U.S. Department of Justice, Office of Community Oriented Policing Services (COPS) a three-year grant totaling \$75,000 for the purpose of adding an entry level officer position to the current staff. The officer hired is to be devoted to community policing on the streets and rural routes of the county. The grant provides up to 75% of the total salary and benefits of the new officer over a three-year period up to a maximum award of \$75,000.
- * Accreditation - The Merrimack County Sheriff's Office is actively pursuing state accreditation in Levels 1, Liability Issues, and II, Management and Personnel. We will seek to complete the Level III, Functional & Component areas, during 1999. Standards for these three levels are developed from the Commission on Accreditation for Law Enforcement Agency - a national accreditation process.

The Commission was formed in 1979 to establish a body of standards designed to (1) increase law enforcement agency capabilities to prevent and control crime; (2) Increase

agency effectiveness and efficiency in the delivery of law enforcement services; (3) increase cooperation and coordination with other law enforcement services; (3) Increase cooperation and coordination with other law enforcement agencies and with other agencies of the criminal justice system; and (4) Increase citizen and employee confidence in the goals, objectives, policies, and practices of the agency. In addition, the Commission was formed to develop an accreditation process that provides law enforcement an opportunity to demonstrate voluntarily that they meet the established set of professional standards. As an active member of the New Hampshire Police Accreditation Coalition, we were responsible for the on-site organization of a two-day Winter Conference on training in CALEA standards.

- * On September 30, 1997, the non-management members of the Merrimack County Sheriff's Office elected the Teamsters Union Local 633 to represent their interests in county labor relations issues. Negotiations for their contract are currently underway.
- * Video Arraignment Program - In the first phase of the Administrative Office of the Court's program, video equipment has been installed in the Superior Court and Concord District Court to arraign prisoners. The equipment is connected to the New Hampshire State Prison and Merrimack County Corrections Department. The purpose of video arraignment is to allow arraignment of prisoners without the increased liability of transport to and from the courts and the corresponding security issues. Members from

the Sheriff's Office Court Security staff will be trained in the use of this equipment and procedures during 1998.

- * Captain George Fitts was the coordinator and facilitator of the Annual Police, Firefighters and Emergency Rescue Memorial Parade in Boscawen and Penacook during May.
- * Members of the Sheriff's Office participated in the Merrimack County Nursing Home's "Fun Fest", which included all Rotary Clubs in the county. Activities included police and safety equipment displays, health screening and information booths by local area health organizations, Triad information booth, hay rides, entertainment and a cookout. The day was well received by the residents and attendees alike.
- * The Sheriff's Office assisted the Coos County Sheriff's Office with traffic and funeral details in Colebrook due to the tragic deaths of Troopers Leslie Lord and Scott Philipps. This Office also assisted Chief Roger Amadon and the Epsom Police Department in patrolling the town subsequent to the death of Officer Jeremy Charron. We also assisted Epsom with funeral details for Officer Charron.

1997 STATISTICS

Warrants Received increased by 11.5% from the 1996 reported figure, while Arrests from civil and criminal warrants decreased by 3.9% from the 1996 figure. In 1997, Warrants Received outnumbered Arrests and was attributable to more individuals resolving cases within the court system when the

warrants are issued, rather than taking no action resulting in arrest.

Civil Process Revenues continued a five-year upward trend, increasing by 7.6% by 1997. We attribute such increases to aggressive collection of accounts in arrears and therefore, reducing backlog of funds due.

Civil Process Served increased by a modest 1.1% however, still continuing a five-year upward trend as well.

Revenues from Court Bailiff Services 1) **Concord District Court Contract** revenues remained at the same level as 1996 when the contract was renegotiated, i.e. \$40,000. 2) **Merrimack County Superior Court** revenues stabilized during 1997 as the 1996 legislation requiring the reimbursement of expenses due to the employment of bailiffs servicing the court had been in place for an entire year. Discussions and pending legislation are in process to expand the current courtroom security jurisdiction of the Sheriff's Office into the district courts throughout the county and to increase the per diem rate paid. When enacted, a significant increase of revenues should be stabilized.

Fleet Management 1) **Repair Costs** increased by 25% in 1997. We replaced two of eleven fleet vehicles, however, six vehicles were at or above 100,000 miles and required numerous repairs to keep these vehicles roadworthy and in safe operating condition. In the 1998 budget, we plan to present a lease option agreement to replace aging vehicles as a more cost effective method of fleet

management. 2) **Fuel Costs** rose by 4% during 1997; correspondingly, **Cruiser Mileage** also increased by 6.2%. Contributing factors to these increases include the operation of older, less fuel efficient vehicles, the spread of prisoner transports and extradition's throughout the state and northeast area, and service of civil process involving more time and travel to complete, as evidenced by the increase in civil process served.

Prisoner Transports increased by 1.5% during 1997. With the initiation of video arraignment in the various state and district courts, we anticipate a decrease in prisoner transports during the next fiscal year. Transports to and from Superior Court (mandated) constituted 37% of total transports; transports to and from the district courts represented 51.8%; while other prisoner transports (i.e., Probate Court, Correctional Facility, medical, I.E.A., etc.) conclude transports at 11% of the total.

Respectfully submitted,
Chester L. Jordan
High Sheriff

1997 Merrimack County Annual Report

MERRIMACK COUNTY, UNH COOPERATIVE EXTENSION

Cooperative Extension is an active component of Merrimack County, representing a strong tradition of partnership between the county, state and federal government. It brings to county residents research based information and education in two broad program areas: Natural Resources and Family, Community and Youth.

Strengthening New Hampshire Communities Initiative

Focus groups conducted across the county voiced the need for a greater sense of community, increased citizen participation, a strong work ethic among youth, and a balance of human needs, economic growth and environmental issues. Here are some examples of how staff reach communities. Working with NH Rural Development with their community visits, working with community groups to develop Community Profiles and after school programs, family violence coalitions, land management and natural resource plans, and supporting specific community groups with focused agenda that fit with our subject matter expertise.

Agricultural Resources David Seavey, John Porter, Virginia Hast, Paul Belhumeur

In response to the changing agriculture in Merrimack County, Extension Educators find that conservation of natural resources is an important component. With a growing number of novice landowners with small acreage but many needs and

questions as they manage their environments, UNH Cooperative Extension is there to answer phone requests (approximately 5,500 agriculture and gardening questions in 1997), hold demonstration meetings for commercial farmers and the public, provide fact sheets and newsletters, speak to groups, work with roadside marketing operations and provide many other supports.

Conservation of natural resources is an important component involving field research and demonstrations in land application of sewage, sludge, athletic field development, and town beautification projects. Involvement in the Suncook River Watershed Project and town planting projects supports and protects natural resources.

Tourism, integrated pest management, an expanded Master Gardener program, and water quality education efforts have also reached county residents.

4-H and Youth Development

Deborah Cheever and Nancy Evans

The mission of 4-H is helping youth to acquire knowledge, develop life skills and to form attitudes that will enable them to become self-directing, producing and contributing members of society. Youth in Merrimack County were involved in club projects in the areas of plant science, animal science, consumer education, textiles and clothing, money and resource management, foods, food preservation and health, self-care, and leadership development.

Volunteers supported the youth activities and projects. An additional 4,000 youth were reached

through school enrichment programs, camps and short-term special interest courses and projects.

Forestry, Wildlife and Water Resources Timothy Fleury

Merrimack County is predominately forested. Four hundred ninety-two thousand of the county's 599,000 acres are covered in trees. This accounts for 82% of the total land area. With a population of over 120,000 people, it is the third most populous county in the state. This interplay of people and trees result in an active interest by county residents in issues related to their natural surroundings.

Woodlot owners have shown a great deal of interest in the Forest Stewardship Program. Forest Stewardship encourages people to care for all the resources on their land; timber products, cultural and historical resources, wildlife and fisheries, water, aesthetics, recreation, and rare plants and animal communities.

One-on-one woodlot visits, radio, newspaper, phone calls, and group meetings are ways that the UNH Cooperative Extension Forest Resources program meets the needs of the county's residents.

Family Development Judith Bush, Marilyn Sullivan, Kathleen Jaworski, Deborah Luppold

Information and increased knowledge about parenting, family resource management, budgeting, healthy lifestyles, good nutrition, food safety, and food preservation has reached many county residents. Classes, newspaper articles, TV, radio, individual contacts (telephone), and fact sheets are methods used to reach citizens. A total of 286

volunteers have participated in Family Development programs through NH Celebrates Wellness teams, teaching Family Focus parenting programs, and providing group leadership for Financial Programs.

Working With County Government

As an active component of Merrimack County government, Cooperative Extension staff supports the County in the following ways:

- In the Academy Program, many of the “life skills” classes are taught by Educators. These classes cover personal, money and time management skills; nutrition and food safety issues; parenting and family relationship issues; and gardening.
- Master Gardeners support the gardens that surround some county buildings by planting and maintaining the areas.
- The County Forester works with the Commissioners in management of county forest land.
- Educator Judith Bush works with the County Attorney’s office in their community work with the district courts and family violence issues.

These are but a few of the many highlights of the Extension’s on-going programs in Merrimack County. UNH Cooperative Extension is “Helping You Put Knowledge and Research To Work”.

Respectfully submitted,
Judith Bush, County Office Administrator

1997 Merrimack County Annual Report

MERRIMACK COUNTY REGISTRY OF DEEDS

The Merrimack County Registry of Deeds had an encouraging year during 1997. We experienced a slight increase in volume of documents recorded during the year, hopefully a sign of better economic times ahead.

We saw a significant increase in the number of refinances and new mortgages that had decreased during the last two years. This was due to the lowering of interest rates and it also appears to have had an impact on the number of sales of real estate.

We are continuing with a number of projects that have been ongoing for the past several years and have added a few new ones. We have completed the input of over eighty years of pre computer era index into our computer system and the conversion of those indexes to optical disk. The ongoing project of scanning the older documents to disk is continuing smoothly. We have backtracked to the early 1970s and now have those documents available on disk. We have also started to optically scan our original plans into the imaging system. We have backtracked to the early 1970s and now have those documents available on disk. We have also started to optically scan our original plans into the imaging system.

We continue to offer the indexes and documents for sale on optical disks. We are confident that this will help alleviate some of the

overcrowding. We are also offering an on-line modem service for index inquiry for current year information. The Title companies, banks, and attorneys using the above systems will be able to complete most of their title work in their office before coming to the Registry to update and record.

We have continued with the restoration and repair of the older historical volumes of records that are in need of repair. We have also continued to address some of the older plans that are in need of restoration and repair.

We have also continued our paper recycling efforts and I would like to express my appreciation to the Tobey School for their continued assistance with this program.

The volume of records increased slightly compared to last year and we continued to bring in substantial revenue to the county. In 1997, the Registry of Deeds collected \$3,297,622 in real estate transfer tax which was paid over to the state of New Hampshire. The county received a four percent commission on the total tax which amounted to \$131,904.88 in revenue to the county. The amount collected for recording fees was \$514,455.67, copy fees \$123,613.64 and interest of \$5,052.95 for a total of \$775,027.14 paid over to the County Treasurer.

In 1995 we initiated through legislation, a surcharge fee on documents being recorded. The purpose of the surcharge is to ensure funding for the lease, purchase or rental of equipment in the Registry of Deeds. This surcharge eliminates the need to appropriate

funds through the budget for equipment. This account has saved the taxpayers of Merrimack County thousands of dollars. In 1997 we collected \$50,300.00 in surcharge fees that was used for paying the lease of optical imaging equipment.

I would like to again thank my staff for their continued outstanding job that they do in ensuring that the real estate records for Merrimack County are efficiently and accurately received and maintained.

Shown on the next page is a breakdown of the conveyances, mortgages, and miscellaneous instruments recorded during the years 1984-1996. The miscellaneous category includes instruments such as discharges, liens, leases and other like documents.

Year	Convey.	Mortg.	Sub. Total	Misc.	Total
1984	5,322	4,890	10,212	8,083	18,295
1985	6,652	6,685	13,337	10,976	24,313
1986	9,059	10,262	19,321	16,187	35,508
1987	7,759	10,931	18,690	17,382	36,072
1988	6,266	8,420	14,686	14,267	28,953
1989	5,671	7,055	12,726	12,616	25,342
1990	4,780	5,085	9,865	11,733	21,598
1991	5,008	4,135	9,143	11,533	20,676
1992	5,305	5,816	11,121	13,645	24,766
1993	5,490	6,515	12,005	14,194	26,199
1994	5,841	5,332	13,022	11,332	24,354
1995	5,893	4,566	10,459	13,351	23,810
1996	5,831	5,521	11,352	12,751	24,103
1997	5,601	5,582	11,183	13,972	25,155

Respectfully submitted,
Kathi L. Guay, Register

MERRIMACK COUNTY NURSING HOME

This year brought forth several meetings with community service agencies and providers to enable us to work together towards the goal of providing appropriate services for Medicaid applicants for long term nursing care. Our County is the third in the State to pilot a program of coordinating services and educating families about alternatives for services if they do not qualify for nursing home placement or if the person prefers to stay home with services. Throughout the year the focus has been to communicate with all existing agencies and providers and involve them in the process to achieve success. Legislation has had some effect on the final product, but we will begin the program and hire a Long Term Care Coordinator and share the expense with the State of New Hampshire in 1998.

Two departments of the nursing home experienced significant changes this year also. With the need to maximize revenue and decrease expenditures, Administration worked with the Board of Commissioners to identify two areas, Pharmacy and Rehabilitation, which were both alleviated in the 1998 budget. Our facility will contract with NeighborCare Pharmacy and Franklin Hospital to provide these services to our residents beginning in 1998. We look forward to their professionalism and ability to help us keep up-to-date with the changes in both fields. During negotiation with both companies, we were able to offer our employees positions within the nursing home and at their facilities.

After many attempts, the United Chemical Workers Union received the majority vote on June 18 to represent some staff at the nursing home.

Since June, there have been several contract negotiation meetings and we expect to continue into 1998.

Other events during the year included:

- Annual Volunteer Recognition
- Annual FunFest in September with the Rotary Clubs of Merrimack County
- Annual Resident Christmas Parties funded by generous donations by the Kiwanis Club and various other companies and organization throughout Merrimack County

In conclusion, it is obvious that Merrimack County Nursing Home can only succeed with communication and teamwork with everyone throughout Merrimack County. Our leadership by the Board of Commissioners and involvement of the County Delegation and community leaders is very important. But our true success comes from the staff of the nursing home and the many individuals in our County who are committed to providing a safe, happy home and quality care for our residents.

Respectfully submitted,
Thomas P. Matzke, Administrator

1997 Merrimack County Annual Report

MERRIMACK COUNTY NURSING HOME AUXILIARY

There are over 135 volunteers who through their generous efforts, positively enrich the everyday lives of the residents and Merrimack County Nursing Home. With various volunteers from the community, they offer residents friendship, socialization, spiritually and entertainment. Departments within the facility including Activities/Recreation, Dietary, Nursing Services and Rehabilitation help our resident-focused community. Volunteers help run the Gift Shop, Library (including book cart and Talking Book programs), income tax preparation, recycling programs and FunFest (a day-long celebration held in the fall).

The MCNH Auxiliary, in existence since 1959, is a unique group of volunteers who help to provide many of the "extras". They conduct fund-raising projects in order to provide monthly resident birthday parties, foliage bus trips, and a annual Christmas store, as well as having purchased a Bus and Gazebo projects that have occurred.

Merrimack County volunteers add services valued at more than \$100,000.00 per year at the Nursing Home in Boscawen. They support staff in their effort to provide the highest quality of care to residents while connecting them with the community.

Please contact Merrimack County Nursing Home's Volunteer Services at 796-2165, ext.242 for more information.

Respectfully submitted,
Kathie Goodwin
Volunteer & Activities Coordinator

1997 Merrimack County Annual Report

MERRIMACK COUNTY DEPARTMENT OF CORRECTIONS

The Department of Corrections continues to offer significant programs to the inmate population in the area of chemical dependency. Some programs such as AA and NA are conducted on a weekly basis by volunteers. Other programs such as Alcohol and Drug Awareness, Relapse Prevention, and Anger Management are co-facilitated by the department's Certified Alcohol/Drug Abuse Counselor (CADAC) and the department staff psychologist. Over 200 inmates participated in individual counseling. Riverbend Community Mental Health works with the Department of Corrections in meeting the needs of inmates who require crisis intervention given the volatile nature of the incarcerated population.

Classes for certification for the general education diploma or GED are offered once a week, and a certified teacher is available for one-on-one tutoring for inmates that need additional assistance in preparing for testing for the GED. This year six inmates earned a GED.

The Training Department continues to be the nucleus from which our highly professional correctional officers emerge. Sgt. James Topham is a recent hire to the Department of Corrections roster, and we are fortunate to have him as the new training officer, as he brings with him over 11 years of experience as an instructor for NHAC, NHDOC, Merrimack County Sheriff's Department, and NH Police Standards and

Training. Six officers hired in 1997 successfully completed basic training at the New Hampshire Association of Counties Academy. These officers received an additional 56 hours of in-service training at the facility.

Sergeants, corporals, and members of the Special Response Team in addition to their regular training were certified in OC foam spray.

The Merrimack County Corrections Industry earns revenue by selling cord wood, hay and has recently added a recycling operation to its list of services. We continue to strive to impact inmates in a positive way by instilling a strong work ethic. The corrections industry is operated under the direction of Sgt. David Hassett. He has done an excellent job expanding the program by keeping the inmates in a structured setting but holding them accountable at the same time. It is an objective and is beneficial to the Department of Corrections and the industry program to cut down on idle time, and Sgt. Hassett has achieved a good balance.

The Merrimack County Academy embarked through funding from the NH Department of Corrections. This alternative sentencing program is a very tough and demanding program which will supplement or replace a period of incarceration at Merrimack County Department of Corrections for a period of incarceration for up to 12 months or at the NH State Prison for a period of incarceration anywhere from one to four years in duration.

Length of sentences depend on the crime committed, but violent or sex offenders are not eligible for this program. Suspension of sentences is based on successfully completing the Academy Program which is followed by probation for a period of anywhere from one to three years. Merrimack Academy has received 39 referrals to date with 17 people having successfully graduated from the program.

At a cost of over \$20,000 a year for a one year incarceration, seventeen graduates from the Academy is a substantial savings to the taxpayer of Merrimack County and the State of New Hampshire.

The Department of Corrections processed into the facility over 2,000 people. All of these people needed the services of the Department of Corrections and many of them required additional monitoring for the sake of safety.

Respectfully submitted,
Carole A. Anderson, Superintendent

1997 Merrimack County Annual Report

MERRIMACK COUNTY HUMAN RESOURCES

1997 began with the implementation of changes in benefit policies for new and current employees. Non-contract new employees, hired on or after January 1, 1997, received a new annual leave policy that changed from an accrual basis to an allotment of leave time.

All non-contract employees received a new sick leave policy that granted employees ten days of leave time with an opportunity for 50% buyback on any balance at the end of the year. Along with the new sick leave policy, the County added a short-term disability benefit to all non-contract full-time employees.

The health insurance benefit for retirees was retained for all current employees and retirees, but escalating costs required a reduction in this benefit for new non-contract employees.

Along with changes to employee benefit policies, the Longevity policy and Personal Day policy were preserved for current employees, but discontinued for new employees hired on or after January 1, 1997.

Our renewal rates for health insurance ranged from zero percent increase in our Matthew Thornton coverage, 3% for Healthsource coverage, to 17.8% increase in our BlueChoice coverage. Because of the fluctuation in rates, many employees switched from the higher premium coverage of BlueChoice to one of the two HMO's. As a result of the switching from one insurance to another, Merrimack County no longer had a 75% participation level in the BlueChoice product through NH Municipal Association.

Based on the inability to participate through NH Municipal Association because of the drop in participation in BlueChoice, the Board of Commissioners made a decision to offer only Healthsource and Matthew Thornton coverages to non-contract employees. As of April all non-contract employees were enrolled in Healthsource or Matthew Thornton.

Merrimack County employees elected two new unions in 1997. In June of 1997, the employees at the Nursing Home with direct resident care elected the International Chemical Workers Union. In September, the Sheriff's employees elected the Teamsters Union as representation.

In late October Merrimack County wished Human Resources Director Barry Cox a fond farewell for his dedication and years of service to Merrimack County.

Respectfully submitted,
Sara A. Lewko
Human Resources Assistant

1997 Merrimack County Annual Report

MERRIMACK COUNTY HUMAN SERVICES DEPARTMENT

The County of Merrimack is responsible for providing the local match for three state programs that assist elderly and disabled residents, as well as a fourth that serves children and families through any of the five district courts located within the county. In each instance the state makes the initial payment and bills the county the following month for a percentage of program costs as established by the New Hampshire legislature.

Old Age Assistance (OAA) and Aid to the Permanently and Totally Disabled (APTD) provide money payments to residents to make up the difference between their monthly income and \$508, which the state has established as the minimum level. A total of 172 residents received OAA, while 609 received APTD during the year. Intermediate Nursing Care (INC) pays the balance of costs for nursing home residents on Medicaid, after their monthly income is applied. A total of 826 people were assisted during the year. Finally, the Board and Care of Children program served an average of 280 families per month with payments to vendors for court ordered services such as counseling and out of home juvenile placements.

Merrimack County awarded \$245,000 to twenty agencies or schools to provide prevention programs to children and families. The money for these awards is funneled through the county by the state Division for Children, Youth and Families. A seven member panel familiar with local needs make recommendations on awards which are then

approved by the Merrimack County Board of Commissioners.

Grants to agencies providing services to elderly and/or low income residents of the county were in excess of \$288,000. Many of these grants enable people to live for extended periods of time in their own homes by providing homemaker services, meal on wheels, and transportation. In addition, a grant was made to the Merrimack County Conservation District for \$25,000 and to the UNH Cooperative Extension Service for \$235,000.

Under the Juvenile statutes, and acting as an agent of the State, Merrimack County is responsible for collecting reimbursement from parents whose children have incurred expenses to the juvenile justice system. This year we collected \$48,736. The county receives credits for 36.25% of that amount, or \$17,667. Finally, the county received credits from the state for over \$80,000 as a result of liability disputes on state billing for categorical assistance programs.

In October the county established a Diversion Center under the umbrella of the Human Services Department. The Merrimack County Adult Diversion Program, previously under the Department of Corrections in Boscawen, was relocated to Concord. In addition, the Bridge Program, a new pilot program funded with a grant from the state Department of Justice, and initially under the Office of the County Attorney, also found a home in the Diversion Center. The Merrimack County Juvenile Court Diversion Program, already under Human Services, completes the trio of programs now offered under one roof to the police, judges, prosecutors and citizens of the county.

250 youth offenders and their families were served in our Juvenile Court Diversion Program. Approximately half were referred by local police departments, avoiding court involvement. The remainder were ordered to the program by one of the five district courts to perform community service assignments. In addition, several Firesetter Intervention classes were held in Concord and Franklin to address the issue of juvenile firesetting. We continue to expand our prevention efforts by scheduling presentations to 5th and 6th grade classes throughout the county. Children are given information about laws that affect them, the juvenile court system, and their responsibility to make good decisions. A total of 1910 children were reached in 50 presentations. Finally, six Challenge courses, dealing with the substance abuse issues including education and self-assessment, were conducted this year.

The Adult Diversion Program received 72 referrals this year, doubling the number from 1996. A total of \$9,593 was collected for victim restitution, while an additional \$7,255 was assessed to clients in program fees. The increase in referrals can be attributed to the heightened awareness among the law enforcement community of pretrial diversion and of the continued success rate among the graduates of Adult Diversion. The recidivism rate for diversion graduates remains at zero. Plans are underway to assist district courts in community service assignments. Additionally, we are slowly adding misdemeanor diversion to our list of services. Adult Diversion participants performed over 13,000 hours of community service to local agencies, towns and other non-profit entities.

After many months of planning, the Bridge Program began accepting referrals near the end of

the year. The program is geared towards older juveniles and young adults who have committed offenses for which they could face incarceration. The program will focus on the client's educational and vocational needs, substance abuse prevention and citizenship responsibilities.

1997 CATEGORICAL ASSISTANCE PROGRAMS BY CITY/TOWN

CITY & TOWN	OLD AGE ASSIST	AID PERM & TOTALLY DIS	INTRMED.NRS CARE	1997 TOTAL EXPENSES
Allenstown	\$ 3,728	\$ 23,588	\$ 299,301	\$ 326,617
Andover	2,029	8,874	116,987	127,890
Boscawen	2,142	21,765	224,726	248,633
Bow	1,458	2,929	230,779	235,166
Bradford	241	8,228	51,863	60,332
Canterbury	724	2,924	35,136	38,784
Chichester	-	9,496	37,889	47,385
Concord	34,740	199,954	2,345,597	2,580,291
Danbury	4,197	3,042	34,254	41,493
Dunbarton	60	1,563	29,774	31,397
Epsom	348	5,720	255,280	231,348
Franklin	16,899	73,701	931,057	1,021,657
Henniker	1,314	7,957	79,098	88,369
Hill	-	4,331	17,444	21,775
Hooksett	4,077	22,336	343,510	369,923
Hopkinton	-	4,896	146,291	151,187
Loudon	107	10,773	126,463	137,343
Newbury	541	2,448	34,849	37,838
New London	-	7,461	207,004	214,465
Northfield	5,332	21,976	137,247	164,555
Pembroke	1,495	20,477	140,925	162,897
Pittsfield	240	26,310	134,970	161,520
Salisbury	-	2,208	49,282	51,490
Sutton	450	3,377	53,164	56,991
Warner	1,967	10,407	57,912	70,286
Webster	126	869	87,194	88,189
Wilmot	2,525	2,413	50,240	55,178
TOTALS	\$ 84,740	\$510,023	\$6,228,236	\$6,822,999

Respectfully submitted,
Thomas W. Wentworth
Human Services Administrator

MERRIMACK COUNTY CONSERVATION DISTRICT

Continued support from Merrimack County allowed the Merrimack County Conservation District (MCCD) to continue to offer various programs to residents of the county and try some new ideas. The Legislators voted to increase the District grant \$1,000 for a total operating budget of \$26,000. The Board of Supervisors thanks the County for recognizing the work the District does for the citizens of Merrimack County.

This year the MCCD worked on two grant projects, phase 1 of the Pemigewasset River Flood Hazard Mitigation with Belknap and Grafton Districts and continued work with Lake Sunapee Protective Association to address nonpoint source pollution in the Lake Sunapee watershed.

Various workshops were held throughout the year around the county. Pond Design and Construction in the Concord USDA Conference Room and Pond Maintenance at Yeaton's Dairy in Epsom were well attended. A Soil Field Day held at the County Farm in Boscawen and Site Specific Soil Mapping at Elm Brook Park in Hopkinton were offered to town officials in Merrimack and Hillsborough counties. MCCD co-sponsored with NH-VT Soil & Water Conservation Society a Constructed Wetlands workshop at NH International Speedway in Loudon.

Landowners in Merrimack County were asked to complete a survey rating the five most important natural resource issues or areas facing our community. Agricultural land conversion, sustainability, and production; rural and urban land use in relation to development and lack of a comprehensive land management plan; water quality and pollution; wetlands, and; forestry were the top ranked areas.

New program this year was a chance for landowners to purchase a flowering shrub package for wild turkey habitats. Trout stocking for pond owners saw many fish off to good homes. This is an annual event offered during the spring. Also this year the MCCD offered to provide independent consulting services to towns to review subdivisions, septic designs, roadways, etc. This service will begin in 1998. This year's Annual Meeting was held at The Grist Mill. Over forty people attended to see and hear Allen Koop speak on and show slides of Camp Stark, a German POW camp in northern NH.

We continue to support the Merrimack River Initiative and Lake Sunapee Protective Association and the work they strive for, the updating of the Merrimack and Belknap soil survey, and the NH ENVIROTHON program.

Internally the Board developed a personnel policy and updated the job description of the District Manager. Memoranda of Understanding were reviewed, and a new Cooperative Working Agreement between the District, NRCS, and the State Conservation Committee was signed. The Annual Plan of Work was reviewed and updated to fit current needs and assessments.

The District continues to offer Soil Potential Index for Current Use farmland, assistance with Minimum Impact Agricultural and other Wetland Applications, USGS topographic maps, soil information, and other natural resources services.

Administrative Funds Spent During 12 Months
Ending December 31, 1997

Payroll	\$	21,121.66
Federal Taxes		1,616.19
Unemployment		202.66
Insurance (worker comp, gen'l liability, bond)		1,525.00
Travel/Training		1,169.19
Dues		760.00
Printing/Copying		337.35
Supplies/Equipment		2,223.87
Postage		301.69
Programs		<u>3,627.56</u>
	\$	32,885.17

Respectfully submitted,
Ann M. Titus
District Manager

RIVERBEND COMMUNITY MENTAL HEALTH

Riverbend Community Mental Health offers individuals in their own community a full range of responsive and accessible mental health services. We share a commitment to our consumers' well-being, and a vision of service that:

- Promotes hopefulness and self-determination.
- Marshals the appropriate resources to provide carefully customized, personalized care.
- Cultivates partnerships with family, friends, employers, and other connections that can help support a fuller, more balanced life.
- Views consumers as partners in a process that promotes well-being and inspires an enhanced quality of life.

Riverbend, founded in 1963, has 278 employees comprised of mental health professionals, social workers, therapist, psychiatrists, nurses, case managers, and administrative staff. This community-based non-profit organization serves Merrimack County and surrounding communities providing a full range of quality behavioral health services to individuals, families, and businesses.

Our programs include counseling services in Concord, Contoocook Valley Counseling Center in Henniker, Kearsarge Counseling Center in New London, Twin Rivers Counseling Associates in Franklin, 24-hour emergency mental health services, 9-bed crisis stabilization unit for adults, specialized mental health services for seriously emotionally disabled children and their families, the Parent-Child Centers parenting education and support services, community support and residential services for adults with serious and persistent mental illness, elder mental health services, and employee assistance programs.

In 1997, Riverbend provided specialized mental health services to nearly 3,500 adults and 1,000 children. Subsequently, the agency's goal has been to broaden the array of services which focus on children, adolescents and families. Prevention, support, and early intervention services were targeted to specific groups and designed to reduce or eliminate the need for expensive treatment. Programs developed included: strengthening families through parenting education and support; family violence and intervention services that primarily focus on the victims including children; designing services for children with challenging behaviors to include extending school-based substance abuse prevention services for children; groups for children with eating disorders, and respite services for children from troubled families.

Funding sources of Riverbend services are diverse, including fee-for-service; third party reimbursements; state government grants and contracts; private donations; foundation grants; and United Way support. Merrimack County funds serve important community needs for which these other funding resources are insufficient or unavailable.

More specifically, Merrimack County has supported Riverbend's efforts to meet the needs of adults, children, and families who lack the resources to access appropriate care. In 1997, we undertook the following initiatives with County funds:

1. Families in Crisis Skill Training: We offered a series of parenting workshops, both general courses open to the general public and special groups for families under stress. Concord, Franklin, and Chichester were among the locations where courses were offered.

2. Family Crisis Respite: County funds enabled us to start up and continue an emergency response for children of families in crisis (available 24 hours/day year round). The project defuses family crisis and prevents the need for expensive hospitalization or out-of-home placements.

3. Skills Training for High Risk Adolescent Girls: This project addressed the needs of adolescent girls with serious emotional difficulties. Without this intervention, a number of these girls would have required more expensive interventions.

4. New Substance Abuse Services: We identified a need for new substance abuse services in Franklin and the Kearsarge region, including programs for adults who are dually diagnosed with both substance abuse and behavioral health issues. This initiative included individual and group services as well as prevention-oriented community education.

In sum, Riverbend is committed to addressing critical community needs, and the support of Merrimack County has enabled us to creatively and effectively respond to human needs where other sources of funding are nonexistent or insufficient. While County funds are a small portion of our total budget, they play a critical role in filling these vital service gaps.

Respectfully submitted,
Dale K. Klatzker, Ph.D.
President & CEO

CHILD AND FAMILY SERVICES

For 148 years, Child and Family Services has been dedicated to children and families as a statewide, private, nonprofit agency. The mission statement of the agency is:

"Child and Family Services is an independent nonprofit agency dedicated to advancing the well-being of children by providing an array of social services to strengthen family life and by promoting community commitment to meet the needs of children."

Our social work staff provides behavioral healthcare/social services to families. The family focused and children's mental health services build upon individual and family strengths. Counseling services strengthen the health of the community by assisting families overcome the debilitating stresses associated with substance abuse, the losses connected with death, separation and divorce, economic hardships and other social/mental health issues which weaken the family structure and impede a child's healthy development. Within this program we provide parent education courses. Throughout the year, evening courses are held to accommodate the needs of working parents. Parents learn the skills necessary to address the challenge of creating an effective parent-child relationship that can grow in an atmosphere of love, understanding, cooperation and respect. Pre-Natal counseling is decision-making counseling for individuals facing unplanned pregnancies and services to parenting teens. If adoption services

are requested, we work with the young woman (or couple) to assist in that process. If parenting is the chosen option, we offer counseling on early childhood issues. Education/Support includes a variety of group formatted services such as a Divorce and Separation Seminar. Community Consultation/Collaboration consist of speakers, consultants and films that are available to interested area groups. Child and Family Services actively collaborates with many community organizations. CFS staff is active with the Concord Children's Initiative (Success By Six), the Community Health Assessment Committee, the Twin Rivers Resource Council (Franklin) and the Community Care Network of Twin Rivers Resource Council (Franklin) and the Community Care Network of Twin Rivers (Franklin), and Healthfirst (Franklin). Child and Family Services has been an active participant in the development of the Community Provider Network of Central NH.

Counseling fees are adjusted to family size and income. No one is refused service on the basis of an inability to pay. This makes the Counseling Center a unique service, we remain an affordable option for families and children who need behavioral health care services but lack adequate incomes or insurance.

The adjustable fee scale addresses the special needs of low & moderate income and insured or under insured families.

Respectfully submitted,
Thomas W. O'Connor, Jr.
Senior Vice President

1997 Merrimack County Annual Report

MERRIMACK COUNTY RETIRED SENIOR VOLUNTEER PROGRAM

The Merrimack County Retired and Senior Volunteer Program (RSVP) is committed to meeting a wide variety of community needs through volunteer service. During the past year, more than 550 senior volunteers were active in over 100 non profit agencies and government offices.

RSVP volunteers must be 55 years of age or older and willing to serve in regular volunteer assignments. There are no income or educational requirements for membership and volunteers serve in assignments of their choice. RSVP volunteers are never paid, but the program provides insurance and recognition for all members. Training and supervision are provided by the agencies where the volunteers are placed.

The program acts as a clearinghouse for meeting the needs of individual volunteers and community agencies. Volunteers are placed according to their skills, interests and time commitments that meet the requests from non profit agencies and government offices. By using volunteers, agencies can expand their services in order to provide assistance to more clients.

In response to many of the identified priority needs in the community, the program is focusing resources on assignments in the following areas:

- After school programs that prevent young children from being left at home alone.
- Literacy programs that improve reading skills of children in pre school through third grade.
- Development of programs that prevent senior citizens from becoming victims of telephone and mail fraud, various scams, home invasion and personal safety.

Throughout the past year, RSVP volunteers provided 80,000 hours of service in nursing homes, hospitals, schools, libraries, museums, senior center, nutrition sites, day care centers, VNAs, Red Cross, food pantries, colleges, health care agencies, environmental agencies and telephone reassurance service.

For 26 years Merrimack County has benefited from the exceptional contributions RSVP volunteers have made to make our communities better places to live.

Respectfully submitted,
Nancy Spater, Executive Director

1997 Merrimack County Annual Report

JUNIOR/SENIOR FRIENDS PROGRAM COUNTY OF MERRIMACK GRANT

The Junior/Senior Friends Program provided a strong level of service to the community throughout 1997. We made 24 new matches, and maintained 75 active matches in the program. The Junior/Senior Friends Program served 12 communities in Merrimack County and served over 100 children. 1997 was also the second year of operation of our office in Laconia serving the Belknap County area, and we averaged 12 active matches in that region.

Some changes were implemented during the year to enhance the quality of the program. To better prepare volunteers for their role as a Senior Friend, a second evening of training was added. The session focuses more specifically on boundaries and issues that may come up in a match, and new volunteers have responded positively to the presentation.

Secondly, program staff began exploring options for other volunteer roles within the Junior/Senior Friends program. Many people who inquire into the program can not make the required commitment to be a Senior Friend. Having other options available to work with youth, such as in an after-school based homework club, could allow additional volunteer participation and in turn, more children served by the program.

The upcoming year will involve more intensive planning of this program, as well as explore partnering with a local private secondary school to have the students mentor children on our waiting list.

The Advisory Council of the Junior/Senior Friends Program continued to focus on recruitment of volunteers as well as fundraising efforts. In November, the council decided that they would run a golf tournament in the summer to raise additional money for the program and began planning the event.

In May, the yearly program assessment survey was sent to Junior Friends, Senior Friends, Parents and Guidance Counselors. This serves as a tool for those who utilize the services of the program to give feedback as to their experience. Some of the results, speaking to the impact of the program, were as follows; All 15 of the guidance counselors that responded felt the Junior/Senior Friends Program addresses a significant need in the community, and that the children who have Senior Friends benefit from the relationship. Additionally, 83% of the Junior Friends who responded said they have done better in school and feel better about themselves since they have had a Senior Friend.

Respectfully submitted,
Laurie Kidder
Director of Volunteer Services

1997 Merrimack County Annual Report

MERRIMACK COUNTY HOMEMAKER PROGRAM

Goals and Objectives of Program:

To secure and maintain maximum independence and dignity in a home environment for older individuals capable of self care with appropriate supportive services.

To remove individual and social barriers to economic and personal independence for older individuals.

To provide a continuum of care for the vulnerable elderly.

Services Include:

Grocery Shopping
Meal Preparation
Laundry
Light Housekeeping
Limited Personal Care
Companionship
Errands

Referral Sources Include:

Hospital Personnel
Doctors
Social Workers
Friends
Families
Clients
Clergy

Eligibility:

This service is available to all Merrimack County residents - financial assistance is available to these clients who are income eligible.

Sources of Payment:

Federal Title XX and Older American Act Monies, Merrimack County monies which match the Federal Dollars Private Insurance and private pay fees; client contribution and individual donations.

The following three agencies provided service to 283 residents of Merrimack County towns from January 1, 1997 to December 31, 1997.

Concord Regional Visiting Nurse Association

P.O. Box 1797-250 Pleasant Street

Concord, New Hampshire 03302-1797

Telephone: (603) 224-4093 or 1-800-924-8620

Contact Person: Anne Mellin, V.P. of Home Care

Allenstown	Epsom	Concord
Pembroke	Boscawen	Henniker
Contoocook	Penacook	Bow
Hooksett	Dunbarton	Pittsfield
Canterbury	Hopkinton	Chichester
Loudon		

Lake Sunapee Community Health Services an affiliate of Lake Sunapee Region VNA

290 County Road, P.O. Box 2209

New London, New Hampshire 03257

Telephone: (603) 526-4077

Contact Person: David B. Wilson

Andover	New London	Bradford
Sutton	Danbury	Wilmot
Newbury	Warner	Springfield

Visiting Nurse Association of Franklin

75 Chestnut Street
 Franklin, New Hampshire 03235
 Telephone: (603) 934-3454
 Contact Person: Marilyn Arey

Franklin	Hill	Salisbury
Webster	Northfield	

If you know someone who needs Homemaker services, please call us. Thank you for your support and confidence in our program.

Anne H. Mellin, Vice President of Home Care
 Concord Regional Visiting Nurse Association

Donna Tetley, Executive Director, VNA of
 Franklin

Andrea Steele, CEO Lake Sunapee Community
 Health Services

Respectfully submitted,
 Anne H. Mellin
 Vice President of Home Care

1997 Merrimack County Annual Report

COMMUNITY SERVICES COUNCIL OF MERRIMACK COUNTY

Community Services Council of New Hampshire is a multi-purpose agency that finds creative solutions to assist area residents, community groups and human service agencies with their needs. It has served the people of Merrimack County and New Hampshire for over 25 years.

NH HELP LINE, a program of the Community Services Council of NH, continues to provide services 24 hours a day, 365 days a year.

Some of the services it provides are:

Crisis Intervention - Crises involving domestic violence, child and adult abuse, substance abuse, emergencies involving Alzheimer's patients and sexual assault.

Information & Referral - Information on social service agencies and emergency help and referral to appropriate agencies for help in overcoming challenges.

Homeless Hotline - NH HELP LINE is the Homeless Hotline, providing assistance for individuals and families in need of emergency shelter or who are facing eviction.

HICEAS (Health Insurance Counseling, Education, and Assistance Service) Information and assistance on Medicare, Medicaid, Medigap and Long Term Care Insurance.

NH HELP LINE will be the source for a NH Elder Fraud & Abuse program expected to begin in 1998.

NH HELP LINE made over 40,000 referrals in 1997. Each referral may have been to assist a individual, a couple or a family, so the number of persons assisted is much greater than 40,000. The calls for assistance are becoming more complex, with many calls involving multiple issues.

15,400 of those referrals were made for Merrimack County residents. Some of the key categories for those referrals were:

- Financial Assistance/Welfare
- Homeless Issues
- Domestic Violence/Sexual Assault
- Child Abuse/Neglect
- Food
- Suicide/Mental Health

Respectfully submitted,
Mark J. Ackerman, Director

1997 Merrimack County Annual Report

NEW HAMPSHIRE MEDIATION PROGRAM, INC.

The NH Mediation Program continues to work with adolescents and parents in crisis. Truancy, run-a-ways, disobedience and delinquency continue to plague the system and cost the county and state millions of dollars in fees for services and out of home placements. These same behaviors, when faced head on with the help of mediators, are most successfully resolved within the family itself.

The program served 114 families in Merrimack County during 1997, all fitting the descriptions above and all but 11 families were able to work our solutions that kept the family together and out of the system. This accomplishment was achieved through specially trained, community volunteers who worked over thirteen hundred hours with families and kids in conflict.

In addition to providing direct services to families, mediation staff worked with schools to develop peer mediation programs, spoke to many community groups on conflict management, worked with the court to identify needs and possible solutions to adolescent issues and with the county to develop the Bridge Program.

The agency also received a grant to begin a Victim Offender Mediation Program Pilot Project. This project will bring victims of property crime and youthful offenders face to face to discuss the crime, effects it had on the

victim and to jointly work out restitution and an appropriate apology.

This concept involves the victim in the solution, allows the offender an opportunity to understand the far reaching consequences of their actions and allows for more complete closure for all parties.

If you know someone who could benefit from conflict management services or workshops please tell them to call.

Respectfully submitted,
Rose M. Hill
Executive Director



CERTIFIED PUBLIC ACCOUNTANTS

Laconia Office (603) 524-6734
FAX (603) 524-6071

MEMBERS
American Institute of Certified
Public Accountants (AICPA)
New Hampshire Society of
Certified Public Accountants
AICPA Division for CPA Firms—
Private Companies Practice Section

INDEPENDENT AUDITOR'S REPORT

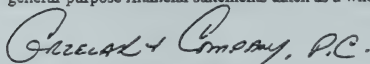
To The Commissioners
County of Merrimack, New Hampshire

We have audited the accompanying general-purpose financial statements of the County of Merrimack as of and for the year ended December 31, 1997, as listed in the table of contents. These general-purpose financial statements are the responsibility of the County of Merrimack management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general-purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the County of Merrimack as of December 31, 1997, and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

Our audit was conducted for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The individual and combining fund financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements of the County of Merrimack. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general-purpose financial statements taken as a whole.



GRZELAK AND COMPANY, P.C., CPA's
Laconia, New Hampshire

February 12, 1998

P.O. BOX 8 • LACONIA, NEW HAMPSHIRE • 03247

COUNTY OF MERRIMACK, NEW HAMPSHIRE

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

As of December 31, 1997

	Governmental/ Fund Types			Proprietary Funds		Fiduciary Funds	Account Groups		TOTALS
	General Fund	Special Revenue Funds	Capital Projects Funds	MCNH Enterprise Fund	Trust and Agency Funds	General		General Fixed Assets	
						Long-Term Debt			
ASSETS									
Cash and Cash Equivalents	\$ -	\$ 1,366	\$ 21,967	\$ 250	\$ 607,862				\$ 631,445
Restricted Cash	-	-	-	-	-				-
Accounts Receivable	171,699	-	-	1,022,898	24,273				1,218,870
Allowance for Doubtful Accounts	-	131,810	-	-	-				131,610
Investments	1,789,896	-	-	-	946,366				2,736,262
Due from Other Governments	-	-	-	-	-				-
Due from Other Funds	2,375,440	103,802	32,393	15,293	34,770				2,561,698
Interest Receivable	-	-	-	-	-				-
Inventory	-	-	-	-	-				-
Other Current Assets	8,317	-	-	203,345	-				203,345
Restricted - Equipment Bonds	-	-	-	-	-				8,317
Property and Equipment, Net	-	-	-	-	-				-
Restricted Fixed Assets	-	-	-	5,052,036	-			\$ 9,020,142	14,072,178
Other Assets	-	-	-	-	-				-
Amount to be Provided for Retirement of General Long-Term Debt and Other Obligations	-	-	-	-	-				-
								\$ 183,022	183,022
TOTAL ASSETS	\$ 4,345,352	\$ 236,778	\$ 54,360	\$ 6,293,822	\$ 1,613,271	\$ 183,022	\$ 9,020,142		\$ 21,746,747

The notes to financial statements are an integral part of this financial statement.
Exhibit Page - 1

LIABILITIES									
Accounts Payable	\$ 43,180	\$ 6,751	\$ -	\$ 71,421	\$ -				\$ 121,352
Cash Overdraft	907,180	-	-	-	-				907,180
Accrued Expenses	1,475,882	442	20,260	892,343	-				2,388,927
Deferred Revenue	-	61,422	-	-	-				61,422
Due to Other Governments	-	-	-	-	-				322,855
Due to Other Funds	1,456,612	122,246	46,219	876,588	-				322,855
Due to Individuals/Groups	-	-	-	-	-				2,561,698
Other Current Liabilities	-	-	-	-	-				1,064,773
Current Portion Long-Term Debt	34,651	-	-	-	-				75,992
Tax Anticipation Notes	-	-	-	-	-				110,643
Bond Anticipation Notes	-	-	-	-	-				-
Capital Lease Obligations	-	-	1,200,000	-	-				1,200,000
Compensated Absences	-	-	-	-	-			\$ 183,022	183,022
General Obligation Long - Term Debt - Bonds and Notes	-	-	-	1,275,000	-				1,275,000
TOTAL LIABILITIES	3,917,505	190,861	1,266,479	3,115,352	1,523,653	183,022			10,196,872
FUND EQUITY									
Contributed Capital	-	-	-	880,286	-				880,286
Retained Earnings	-	-	-	2,298,184	-				2,298,184
Investment in General Fixed Asset Fund Balance	-	-	-	-	-			9,020,142	9,020,142
Reserved									
Encumbrances	17,238	-	-	-	-				17,238
Unreserved	-	-	-	-	-				-
Designated	-	-	-	-	-				-
Undesignated	410,609	45,917	(1,212,119)	-	89,618				(665,975)
TOTAL FUND EQUITY	427,847	45,917	(1,212,119)	3,178,470	89,618		9,020,142		11,549,875
TOTAL LIABILITIES AND FUND EQUITY	\$ 4,345,352	\$ 236,778	\$ 54,360	\$ 6,293,822	\$ 1,613,271	\$ 183,022	\$ 9,020,142		\$ 21,746,747

The notes to financial statements are an integral part of this financial statement.
Exhibit Page - 2

COUNTY OF MERRIMACK, NEW HAMPSHIRE
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
For the Year Ended December 31, 1997

	<u>Governmental</u> <u>Fund Types</u>			<u>Fiduciary</u> <u>Funds</u>		<u>TOTALS</u>
	<u>General</u> <u>Fund</u>	<u>Special</u> <u>Revenue</u> <u>Funds</u>	<u>Capital</u> <u>Projects</u> <u>Funds</u>	<u>Expendable</u> <u>Trust</u> <u>Funds</u>	<u>Memo</u> <u>Only</u>	
REVENUES						
Taxes	\$ 12,673,598	\$ -	\$ -	-	\$ 12,673,598	
Intergovernmental	467,404	521,684	-	-	989,088	
Charges for Services	1,482,508	63,612	-	92,660	1,638,780	
Miscellaneous	338,580	197,942	1,299	14,594	552,415	
	14,962,090	783,238	1,299	107,254	15,853,881	
OTHER FINANCING						
SOURCES						
Operating Transfers In	118,890	462,498	16,329	-	597,717	
Proceeds from Sale of Bonds	-	-	-	-	-	
	118,890	462,498	16,329	-	597,717	
TOTAL REVENUES AND OTHER						
FINANCING SOURCES						
	15,080,980	1,245,736	17,628	107,254	16,451,598	

The notes to financial statements are an integral part of this financial statement.

Exhibit Page - 3

EXPENDITURES

Current

Administration	286,809	-	-	-	286,809
Treasurer	143,133	-	-	-	143,133
Delegation	6,476	-	-	-	6,476
County Attorney	834,448	-	-	-	834,448
Register of Deeds	519,451	-	-	-	519,451
Sheriff's Department	1,041,639	-	-	-	1,041,639
Dispatch	237,368	-	-	-	237,368
Medical Referee	66,430	-	-	-	66,430
Maintenance of Courthouse	244,488	-	-	-	244,488
Human Services	8,082,874	-	-	-	8,082,874
Corrections Department	2,772,295	-	-	74,743	2,847,038
Residential Properties	81,785	-	-	-	81,785
Grants	313,191	-	-	-	313,191
Miscellaneous	-	1,248,712	1,189,936	-	2,467,521
Debt Service - Principal	200,000	-	-	-	200,000
Debt Service - Interest	326,876	-	20,260	-	347,136
	15,157,263	1,248,712	1,210,196	103,616	17,719,787
OTHER FINANCING USES					
Operating Transfers Out	468,828	-	10,000	-	478,828
	468,828	-	10,000	-	478,828
	15,626,091	1,248,712	1,220,196	103,616	18,198,615

TOTAL EXPENDITURES AND
OTHER FINANCING USESEXCESS OF REVENUES AND
OTHER FINANCING SOURCES
OVER (UNDER) EXPENDITURES
AND OTHER FINANCING USES

CHANGE IN RESERVES

UNRESERVED FUND BALANCE
CHANGE, NET
BALANCE (DEFICIT) - January 1
BALANCE (DEFICIT) - December 31

	(545,111)	(2,976)	(1,202,568)	3,638	(1,747,017)
	102,762	-	-	-	102,762
	(442,349)	(2,976)	(1,202,568)	3,638	(1,644,255)
	852,958	48,893	(9,551)	85,980	978,280
\$	410,609	\$ 45,917	\$(1,212,119)	\$ 89,618	\$(665,975)

The notes to financial statements are an integral part of this financial statement.

Exhibit Page - 4

COUNTY OF MERRIMACK, NEW HAMPSHIRE

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET (GAAP) AND ACTUAL - GOVERNMENTAL FUND TYPES WITH ADOPTED BUDGETS

For the Year Ended December 31, 1997

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance	Budget	Actual	Variance
REVENUES						
Taxes	\$ 12,673,598	\$ 12,673,598	\$ -	\$ -	\$ -	\$ -
Intergovernmental	445,696	467,404	21,708	593,352	521,684	(71,668)
Charges for Services	1,266,549	1,482,508	215,959	78,200	63,612	(14,588)
Other	276,500	338,580	62,080	21,300	197,942	176,642
	14,662,343	14,962,090	299,747	692,852	783,238	90,386
OTHER FINANCING SOURCES						
Operating Transfers In	-	118,890	118,890	-	462,498	462,498
Proceeds from Bonds	-	-	-	-	-	-
	-	118,890	118,890	-	462,498	462,498
TOTAL REVENUES AND OTHER FINANCING SOURCES	14,662,343	15,080,980	418,637	692,852	1,245,736	552,884

The notes to financial statements are an integral part of this financial statement.
Exhibit Page - 5

EXPENDITURES

Current

Administration	333,556	286,809	46,747	-	-
Treasurer	152,860	143,133	9,727	-	-
Delegation	10,000	6,476	3,524	-	-
County Attorney	857,030	834,448	22,582	-	-
Register of Deeds	530,007	519,451	10,556	-	-
Sheriff's Department	1,072,361	1,041,639	30,722	-	-
Dispatch	241,858	237,368	4,490	-	-
Medical Referee	35,000	66,430	(31,430)	-	-
Maintenance of Courthouse	254,903	244,488	10,415	-	-
Human Services	7,825,065	8,082,874	(257,809)	-	-
Corrections Department	2,683,564	2,772,295	(88,731)	-	-
Residential Properties	82,000	81,785	215	-	-
Grants	313,191	313,191	-	-	-
Miscellaneous	78,000	-	78,000	692,852	1,248,712
Debt Service - Principal	200,000	200,000	-	-	-
Debt Service - Interest	344,300	326,876	17,424	-	-
	15,013,695	15,157,263	(143,568)	692,852	1,248,712
					(555,860)

OTHER FINANCING USES

Operating Transfers Out

TOTAL EXPENDITURES AND OTHER FINANCING USES

	15,428,953	15,626,091	(197,138)	692,852	1,248,712
					(555,860)

EXCESS OF REVENUES AND

OTHER FINANCING SOURCES

OVER (UNDER) EXPENDITURES

AND OTHER FINANCING USES

CHANGE IN RESERVES

BALANCE - January 1

BALANCE - December 31

	973,000	852,958	(120,042)	-	48,893
	206,390	410,609	204,219	-	45,917
				(2,976)	
					48,893
					45,917

The notes to financial statements are an integral part of this financial statement.
Exhibit Page - 6

Exhibit D
COUNTY OF MERRIMACK, NEW HAMPSHIRE
 COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
 RETAINED EARNINGS - PROPRIETARY FUND TYPES
 For the Year Ended December 31, 1997

	<i>MCNH Enterprise Fund</i>
OPERATING REVENUES	
Charges for Services	\$ 12,731,129
Intergovernmental Revenues	999,555
Other	12,591
	<u>13,743,275</u>
OPERATING EXPENSES	
Administration	3,148,861
Purchasing	48,420
Dietary	1,575,217
Nursing	5,461,964
Maintenance	932,206
Water Treatment Plant	14,296
Laundry and Linens	443,799
Housekeeping	632,142
Pharmacy	410,220
Recreation	173,436
Rehabilitation	262,266
Social Services	100,636
Medical Director	111,135
Depreciation	337,173
	<u>13,651,771</u>
OPERATING INCOME (LOSS)	91,504
NON-OPERATING REVENUES (EXPENSES)	
Interest Expense	(76,949)
	<u>(76,949)</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	14,555
TRANSFERS IN (OUT)	<u>(118,890)</u>
NET INCOME (LOSS)	(104,335)
Add Back: Depreciation on Contributed Capital	6,100
RETAINED EARNINGS - January 1	2,396,419
RETAINED EARNINGS - December 31	<u><u>\$ 2,298,184</u></u>

The notes to financial statements are an integral part of this statement.
 Exhibit Page - 7

COUNTY OF MERRIMACK, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
December 31, 1997

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the County of Merrimack, New Hampshire (hereinafter referred to as the "County" or "Government") have been prepared in conformity with Generally Accepted Accounting Principles (GAAP) as applied to government units, except as disclosed. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the GASB's generally accepted accounting principles applicable to the County, and the County's conformity with such principles, are described below. These disclosures are an integral part of the County's financial statements.

A. THE REPORTING ENTITY

The County of Merrimack operates under the Delegation - Commissioner form of government and provides County services as authorized by state statutes. As required by GAAP, specifically *Statement #14 of the Governmental Accounting Standards Board, "The Financial Reporting Entity"* and effective for fiscal years beginning after December 15, 1992 (i.e., calendar year 1993), these financial statements are required to present the County of Merrimack (the "primary government") and its "component units" (if any).

A *primary government* is defined by the GASB as any state government or general-purpose government. Additionally, a primary government may also consist of a special-purpose government (such as a school district) that meets all of the following criteria: (a) it has a *separately elected* governing body; (b) it is *legally separate*; and (c) it is *fiscally independent* of the other state and local governments.

A *component unit* is defined by the GASB as a legally separate organization for which the *elected officials of the primary government are "financially accountable."* The primary government is financially accountable if it *appoints a voting majority* of the organization's governing body and (1) it is able to *impose its will* on that organization or (2) there is a potential for the organization to provide specific financial *benefits* to, or impose specific financial *burdens* on, the primary government. A primary government may also be financially accountable if an organization is "*fiscally dependent*" on the primary government. *Fiscal independency* is defined by the GASB as the ability to complete certain *essential fiscal events* without substantive approval by a primary government; (a) determine its budget without another government having the authority to approve and modify that budget, (b) levy taxes or set rates or charges without approval by another government, and (c) issue bonded debt without approval by another government.

B. BASIS OF PRESENTATION - FUND ACCOUNTING

The accounts of the County are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The County has created several types of funds and a number of discrete funds within each fund type. Each fund is accounted for by a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, expenditures/expenses. The individual funds account for the governmental resources allocated to them for the purpose of carrying on specific activities in accordance with laws, regulations, or other restrictions. Funds are classified into three broad fund categories: *Governmental, Proprietary and Fiduciary funds*.

Each fund category, in turn, is further divided into separate fund types described as follows:

Exhibit E
COUNTY OF MERRIMACK, NEW HAMPSHIRE
COMBINED STATEMENT OF CASH FLOWS - PROPRIETARY FUND TYPES
For the Year Ended December 31, 1997

	<u>Proprietary Funds</u>
	<u>MCNH</u>
	<u>Enterprise</u>
	<u>Fund</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Operating Income(Loss)	\$ 91,504
Adjustments:	
Depreciation	337,173
Changes In Assets and Liabilities:	
Accounts Receivable	(51,086)
Inventories and Prepaids	5,933
Other Assets	-
Accounts Payable and Accrued Expenses	27,031
Deferred Revenue	-
Due to Other Governments	-
Due to Other Funds	15,734
Other Liabilities	-
<i>Net Cash (Used for) Provided By Operating Activities</i>	<u>426,289</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Proceeds (Purchases) of Investments	-
<i>Net Cash (Used for) Provided By Investing Activities</i>	<u>-</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Operating Transfer In (Out)	(118,890)
Noncapital Debt Proceeds (Payments)	-
<i>Net Cash (Used for) Provided By Capital and Related Financing Activities</i>	<u>(118,890)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Fixed Asset (Purchases) Disposals	(11,304)
Capital Debt Proceeds (Payments)	(225,000)
Interest on Capital Debt	(70,849)
Contributed Capital, net	(246)
<i>Net Cash (Used for) Provided By Investing Activities</i>	<u>(307,399)</u>
NET INCREASE (DECREASE) IN CASH	-
CASH BALANCE - January 1	<u>250</u>
CASH BALANCE - December 31	<u>\$ 250</u>

The notes to financial statements are an integral part of this statement.
Exhibit Page - 8

COUNTY OF MERRIMACK, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
December 31, 1997

Governmental Funds

Governmental funds are used to account for most of a government's programs and activities, including the collection and disbursement of earmarked moneys (special revenue funds), and the acquisition or construction of general fixed assets (capital projects funds) or the accumulation of resources for the payment of principal and interest (debt service funds). The general fund is used to account for all activities of the government not accounted for in some other fund. The presentation format of the general-purpose financial statements includes all governmental fund types; funds with account balances or transaction activity for the year ended December 31, 1997 are clearly identifiable.

Proprietary Funds

Proprietary funds are used to account for activities *similar to those found in the private sector*, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the County (internal service funds).

The Merrimack County Nursing Home is accounted for through an Enterprise Fund. Although the Nursing Home Enterprise Fund is designated as self-supporting, a significant component of its income and funding is in the form of a subsidy from the General Fund on an annual and recurring basis.

Fiduciary Funds

Fiduciary funds are used to account for the *assets held on behalf of outside parties*, including other governments, or *on behalf of other funds* within a government. When these assets are held under the terms of a formal trust agreement, either a pension trust fund, a non-expendable trust fund or expendable trust fund is used. The terms "non-expendable" and "expendable" refer to whether or not a government is under an obligation to maintain the trust principal. Agency funds generally are used to account for assets that the government holds on behalf of others.

Account Groups

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, GAAP requires that capital acquisition and construction are reflected as expenditures in the governmental funds, and the related assets are to be reported in the General Fixed Assets Account Group.

All purchased fixed assets are to be valued at cost where historical records are available and at an estimated historical cost where no historical records exist.

Donated fixed assets are to be valued at their estimated fair market value on the date received.

Public domain ("infrastructure") general fixed assets consisting of parking lots, walkways, curbs and gutters, drainage systems and lighting systems are not required to be capitalized, as these assets are immovable and of value only to a government.

Assets reported in the general fixed assets account group are not depreciated.

COUNTY OF MERRIMACK, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
December 31, 1997

Long-term debt is recognized as a liability of a governmental fund primarily when due. For other long-term obligations, including compensated absences, only that portion *expected to be financed from expendable available financial resources* is reported as a fund liability of a governmental fund. The remaining portion of such debt and other obligations are reported in the General Long-Term Debt Account Group.

The General Fixed Asset and Long-Term Debt Account Groups are not "funds." They are concerned only with the measurement of financial position and not with results of operations.

C. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for using a *current financial resources measurement focus*. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All proprietary funds and non-expendable trust funds are accounted for on a *flow of economic resources measurement focus*. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. *Fund equity* (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund-type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

The modified accrual basis of accounting is used by all governmental fund types, expendable trust funds and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both *measurable and available*). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Licenses and permits, fines and forfeits and miscellaneous revenues, are recorded as revenues when received in cash. General property taxes and investment earnings are recorded when earned (when they are measurable and available). Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except principal and interest on debt service and other long-term obligations, which are recognized when due to be paid.

The accrual basis of accounting is utilized by proprietary fund types and non-expendable trust funds. Under this method, revenues are recorded when earned and expenses are recorded when incurred.

The County may report *deferred revenue* on its combined balance sheet when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period or when resources are received by the government before it has a legal claim to them (such as grant moneys). In subsequent periods, when both revenue recognition criteria are met, or when the County has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

COUNTY OF MERRIMACK, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
December 31, 1997

D. BUDGETS

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary system in accordance with various legal requirements which govern the County's operations. The County budget is formally acted upon at the County Convention. The County's General Fund Budget is on an annual basis which is substantially consistent with both Generally Accepted Accounting Principles (GAAP) and applicable State finance-related laws and regulations.

At year end, all unencumbered "annual" appropriations lapse. Other appropriations which have a "longer than annual" authority (such as special warrant or capital related activities) may carry over at year end if the governing body intends to continue or complete the special purpose for which the funds were established.

State legislation also requires *balanced budgets* and in most cases, the use of some portion of the beginning General Fund unreserved fund balance to reduce the amount of taxes to be raised. For the year ended December 31, 1997, \$973,000 was used to reduce taxes.

E. ENCUMBRANCES

Encumbrances accounting is utilized in the governmental funds to account for commitments relating to unperformed contracts for goods and services. Encumbrances outstanding at year end are reported as reservations of fund balance and do not constitute expenditures or liabilities of the governmental fund, but are carried forward to supplement appropriations of the succeeding year.

F. CASH, CASH EQUIVALENTS AND INVESTMENTS

Cash and equivalent accounts include amounts in demand and savings account deposits as well as short-term investments (such as certificates of deposits) with a maturity date within three months of the date acquired by the County. Investments, if any, are stated at cost (for equity instruments) or amortized cost (for debt instruments).

Supplemental disclosure of cash flow information for the Merrimack County Nursing Home Enterprise Fund are as follows:

Cash paid for interest	\$76,949
------------------------	----------

COUNTY OF MERRIMACK, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
December 31, 1997

G. DUE TO AND DUE FROM OTHER FUNDS

Interfund receivables and payables arise from interfund transactions and are recorded by all funds affected in the period in which the transactions are executed. *Quasi-external transactions* are accounted for as revenues, expenditures or expenses. Transactions that constitute *reimbursements* to a fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. Nonrecurring or permanent transfers of equity are reported as *residual equity transfers*. All other interfund transfers are reported as *operating transfers*. Individual interfund balances at December 31, 1997 were as follows:

<u>Fund</u>	<u>Due From</u>	<u>Due To</u>
General Fund	\$ 2,375,440	\$ 1,456,612
Special Revenue Funds	103,802	122,246
Capital Project Funds	32,393	46,219
Enterprise Fund	15,293	876,588
Trust and Agency Funds	34,770	60,033
	<u>\$ 2,561,698</u>	<u>\$ 2,561,698</u>

H. INVENTORIES

Inventories in the Merrimack County Nursing Home Enterprise Fund, under the accrual basis of accounting, are valued at the lower of cost (first-in, first-out basis) or market.

Inventories of the General Fund are accounted for utilizing the *purchase method*. Under this method, inventories are recorded as expenditures when purchased. When material (significant), General Fund inventory amounts are to be reported as General Fund assets and equally offset by a fund balance reserve.

I. FIXED ASSETS

Fixed assets and accumulated depreciation (as applicable), of Merrimack County were as follows:

	<u>GFAAG</u>	<u>Enterprise Fund</u>
Land	\$ -	\$ 20,000
Buildings and improvements	7,831,975	9,012,851
Moveable equipment	1,188,167	1,918,855
	<u>9,020,142</u>	<u>10,951,706</u>
Less: accumulated depreciation	-	5,899,670
	<u>\$ 9,020,142</u>	<u>\$ 5,052,036</u>

Fixed assets of the Merrimack County Nursing Home Enterprise Fund, a Proprietary Fund Type, are valued at cost. Depreciation has been provided over the estimated useful lives using the straight-line method. Depreciation expense for the year ended December 31, 1997 was \$337,173. The estimated useful lives are as follows:

Buildings and improvements	10 - 30 years
Movable equipment	3 - 15 years

COUNTY OF MERRIMACK, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
December 31, 1997

FASB #62, "Capitalization of Interest Costs in Situations Involving Certain Tax-Exempt Borrowings," concludes that constructed assets financed with the proceeds of tax-exempt debt should include capitalized interest only to the extent that interest cost exceeds interest earned on related interest-bearing investments acquired with the proceeds of the related tax-exempt borrowing. The fixed assets reported include \$81,800 in capitalized interest expense.

J. COMPENSATED ABSENCES

County employees are sometimes entitled to certain *compensated absences* based, in part, on their length of employment. Compensated absences that are expected to be liquidated with expendable available financial resources are reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of compensated absences that are not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group (and no expenditure is reported for these amounts). In accordance with provisions of Statement of Financial Accounting Standards No. 43, Accounting for Compensated Absences, no liability is recorded for non-vesting accumulated rights to receive compensatory time benefits. However, a liability is recognized for that portion of accumulating sick leave benefits that is estimated will be taken as "terminal leave" prior to retirement. Compensated absences of the Merrimack County Nursing Home Enterprise Fund are included in accrued expenses as a fund liability.

K. LONG-TERM OBLIGATIONS

Long-term obligations of the County are reported in the General Long-Term Debt Account Group. Expenditures for debt service and other long-term obligations (including compensated absences) are recorded when they are due, or when they are expected to be liquidated with the expendable available financial resources of a governmental fund. Long-term debt of the Merrimack County Nursing Home is reported, net of current portion, in the Enterprise Fund in accordance with generally accepted accounting principles.

L. FUND EQUITY

For *governmental funds*: the unreserved fund balances represent the amount available for budgeting future operations; the reserved fund balances represent the amounts that have been legally identified for specific purposes and are not appropriable for expenditure; and the designated fund balances represent tentative plans for future use of financial resources. For *governmental and other funds*, equities can be reserved for endowments (the principal balances of non-expendable trust funds plus any unspent income balances), reserved for encumbrances (commitments relating to unperformed contracts for goods and services), reserved for continuing appropriation (commitments relating to unperformed non-lapsing appropriations) or reserved for inventory (recorded at year end, if material, under the purchase method) or prepaids. For *proprietary funds*, fund equity is comprised of retained earnings and contributed capital.

At December 31, 1997 there were deficits of \$46,219 and \$1,194,196, in the Dispatch Communications and Administration Building Capital Projects Funds, respectively. The deficits are the result of the application of generally accepted accounting principles regarding revenue recognition.

M. MEMORANDUM ONLY - TOTAL COLUMNS

The combined general-purpose financial statements include total columns that are described as memorandum only. Data in these columns do not present financial position, results of operations or cash flows in conformity with generally accepted accounting principles. Interfund transactions have not been eliminated from the total column of each financial statement.

COUNTY OF MERRIMACK, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
December 31, 1997

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Deposits and Investments. The County Treasurer is authorized by State Statutes to invest excess funds, with the approval of the Commissioners, in obligations of the United States Government, in savings bank deposits or certificates of deposit of banks incorporated under the laws of the State of New Hampshire, or in national banks located within the states of New Hampshire or Massachusetts. For the year ended December 31, 1997, the County was in compliance with these applicable deposit and investment state laws and regulations.

Risk Management. The County is exposed to various *risks of loss* related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County purchases commercial insurance coverage for all general insurance risks, property liability risks and for the protection of assets. Settled claims, if any, have not exceeded the County's coverage in any of the past three fiscal years.

Claims, Judgments and Contingent Liabilities

Grants and Funding Sources. Amounts received (in the current or past years) or receivable from grantor and funding agencies (federally assisted Medicaid) are subject in later years to review and adjustment by grantor agencies, principally the federal and state governments. At such time, any disallowed claims, including amounts already collected, may constitute a liability of the County and the applicable funds. At December 31, 1997 the County believes that disallowed expenditures, if any, based on subsequent review will not have a material effect on any of the individual funds or the overall financial position of the County.

COUNTY OF MERRIMACK, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
December 31, 1997

3. CASH AND INVESTMENTS

Deposits. At December 31, 1997, the carrying amounts and bank balances with financial institutions of the County's cash deposits are categorized by "credit risk" as follows:

- Category 1 Deposits that are insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by securities held by the County (or its agent) in the County's name.*
- Category 2 Deposits that are uninsured and collateralized by securities that are held by the pledging institution's trust department (or agent) in the County's name.*
- Category 3 Deposits that are uninsured and uncollateralized or collateralized by securities that are held by the pledging institution's trust department (or agent) but not in the County's name.*

	Category			Carrying Amount	Bank Balance
	1	2	3		
General Fund	\$ 71,839	\$ -	\$ -	\$ (907,180)	\$ 71,839
Special Revenue Funds	6,107	-	-	1,366	6,107
Capital Projects Fund	21,967	-	-	21,967	21,967
Proprietary Fund	-	-	-	250	-
Trust and Agency Funds	325,359	303,347	-	607,862	628,706
	<u>\$ 425,272</u>	<u>\$ 303,347</u>	<u>\$ -</u>	<u>\$ (275,735)</u>	<u>\$ 728,619</u>

Investments. *Investments* made by the County, including "repurchase agreements," if any, are summarized below. The investments that are represented by specific identifiable investment securities are classified as to "credit risk" by the three categories described below.

- Category 1 Investments that are insured or registered, or securities held by the County (or its agent) in the County's name.*
- Category 2 Investments that are uninsured and unregistered, with securities that are held by the counterparty's trust department (or agent) in the County's name.*
- Category 3 Investments that are uninsured and unregistered, with securities that are held by the counterparty, or by its trust department (or agent) but not in the County's name.*

	Category			Carrying Amount	Market Value
	1	2	3		
U.S. Government Securities	\$ -	\$ -	\$ -	\$ -	\$ -
Commercial Paper	946,366	-	-	946,366	946,366
Repurchase Agreements	-	1,447,095	-	1,447,095	1,447,095
	<u>\$ 946,366</u>	<u>\$ 1,447,095</u>	<u>\$ -</u>	<u>2,393,461</u>	<u>2,393,461</u>
Investment in New Hampshire Public Deposit Investment Pool				342,801	342,801
				<u>\$ 2,736,262</u>	<u>\$ 2,736,262</u>

COUNTY OF MERRIMACK, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
December 31, 1997

4. LONG-TERM DEBT

General Obligation Debt

The County can issue general obligation debt instruments to provide funds for the acquisition and construction of major capital equipment, infrastructure and other facilities. General obligation debt instruments are "direct government obligations" and consequently are a pledge of the full faith and credit of the County. General obligation debt instruments currently outstanding, and reported in the General Long-Term Debt Account Group or in the Merrimack County Nursing Home Enterprise Fund, are as follows:

<u>Purpose</u>	<u>Maturity Date</u>	<u>Rate</u>	<u>Amount</u>
<u>Nursing Home Enterprise Fund</u>			
Nursing Home Equipment	1/07/2000	6.15-6.40%	\$ 225,000
Special Care Unit	11/15/2004	5.50-5.90%	1,050,000
Total			<u>\$ 1,275,000</u>

Annual debt service requirements to maturity for general obligation debt reported in the Long-Term Debt Account Group and Enterprise Fund are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1998	\$ 225,000	\$ 70,537	\$ 295,537
1999	225,000	57,862	282,862
2000	225,000	45,056	270,056
2001	150,000	34,500	184,500
2002	150,000	26,100	176,100
After	300,000	26,400	326,400
	<u>\$ 1,275,000</u>	<u>\$ 260,455</u>	<u>\$ 1,535,455</u>

Capital Lease Obligations

The County is obligated under certain leases accounted for as capital leases. The leased assets are recorded in the General Fixed Assets Account Group and the related obligations are accounted for in the General Long-Term Debt Account Group. The following is a schedule of the future minimum lease payments under the capital leases, together with the net present value of the minimum lease payments as of December 31, 1997.

<u>Year</u>	
1998	\$ 5,169
1999	5,170
2000	5,169
2001	5,169
After	4,738
Total Payments	<u>25,415</u>
Less: Interest at the County's implicit rate of interest	<u>4,844</u>
Present Value of minimum lease payments	<u>\$ 20,571</u>

COUNTY OF MERRIMACK, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
December 31, 1997

Changes in Long-Term Liabilities

During the year ended December 31, 1997, the following changes occurred in liabilities reported in the General Long-Term Debt Account Group:

	<u>1/1/97</u>	<u>Additions</u>	<u>Reductions</u>	<u>12/31/97</u>
General Obligation Debt	\$ 200,000	\$ -	\$ 200,000	\$ -
Capital Lease Obligations	-	20,849	278	20,571
Compensated Absences	158,731	24,291	-	183,022
	<u>\$ 358,731</u>	<u>\$ 45,140</u>	<u>\$ 200,278</u>	<u>\$ 203,593</u>

5. PENSION PLAN

Plan Description. The County contributes to the New Hampshire Retirement System (NHRS), a cost-sharing multiple-employer defined benefit pension plan administered by the NHRS Board of Trustees. The plan provides service, disability, death and vested retirement allowances to plan members and beneficiaries. Benefit provisions are established and may be amended by the New Hampshire State legislature. The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System, 4 Chenell Drive, Concord, New Hampshire 03301.

Funding Policy. Plan members are required to contribute 5.0% of their covered salary and the County is required to contribute at an actuarially determined rate. The County's contribution rates for the year ended December 31, 1997 were 3.14% for Group I Employees, 2.48% for Group II Policemen, and 4.87% for Group II Firemen, as applicable. The County contributes 65% of the employer cost for Group II employees and the State contributes the remaining 35% of the employer cost. The County contributes 100% of the employer cost for Group I employees of the County (if applicable).

Per RSA-100:16, plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on an actuarial valuation. The County's contributions to the NHRS for the years ending December 31, 1997, 1996, and 1995 were \$407,845, \$539,510, and \$298,395, respectively, equal to the required contributions for each year.

COUNTY OF MERRIMACK, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
December 31, 1997

6. DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts and all income attributable to those amounts, property or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the County (without being restricted to the provisions of benefits under the plan), subject only to the claims of the County's general creditors of the County in an amount equal to the fair-market value of the deferred account for each participant.

It is the opinion of the County that the County has no liability for losses under the plan but does have the duty of due care that would be required of any ordinary prudent investor. The County believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

The plan is administered by a non-governmental third parties which provide financial data to the County quarterly.

1997 Merrimack County Annual Report

MERRIMACK COUNTY DIRECTORY

Board of Commissioners	228-0331
Fax:	224-2665

Chairman

Stuart D. Trachy

4 Court Street, Suite 2

Concord, New Hampshire 03301-4306

Vice-Chairman

Kenneth L. McDonnell

4 Court Street, Suite 2

Concord, New Hampshire 03301-4306

Clerk

Larry J. Boucher

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County Treasurer	228-0331
Fax:	224-2665

Charles T. Carroll

4 Court Street, Suite 2

Concord, New Hampshire 03301-4306

County Administrator	228-0331
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Carol A. Bickert

4 Court Street, Suite 2

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County Attorney	228-0529
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Michael Th. Johnson

4 Court Street

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Sheriff	225-5583
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Chester L. Jordan

163 North Main Street

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Register of Deeds	228-0101
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*Kathi Guay
163 North Main Street
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*Thomas Matzke
Merrimack County Nursing Home
325 Daniel Webster Highway
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Corrections Superintendent	796-2107
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*Carole Anderson
Merrimack County Department of Corrections
326 Daniel Webster Highway
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Human Services Director	225-5445
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*Thomas Wentworth
163 North Main Street
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UNH/Cooperative Extension	225-5505
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*Judith Bush, Coordinator
Merrimack County Cooperative Extension
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Conservation District	223-6023
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*Ann M. Titus, District Manager
Merrimack County Conservation District
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Concord, New Hampshire 03301*

